



January 2015

SUBJECT: Internal Revenue Service Form W-9

This is in response to your inquiry about Internal Revenue Service Form W-9, with respect to payments for meter postage by Computerized Meter Resetting System (CMRS) customers. The Postal Service has received a private letter ruling from the Internal Revenue Service number 9702028, issued on October 15, 1996. Form W-9 indicates exemption from backup withholding on reportable payments of income. The Internal Revenue Service's determination is in two parts.

First, the **ruling states that the Postal Service is not required to provide Form W-9 to customers,** in connection with the receipt of prepayment for postal service through CMRS. Second, the ruling also provides that (CMRS) customers, likewise, have no obligation to provide Form W-9 to the Postal Service in connection with any refunds received from amounts prepaid in excess of service actually used.

This private letter ruling is open to public inspection in the Freedom of Information Reading Room of the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

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