



American Payroll Association

Government Relations • Washington, DC

November 7, 2017

CC:PA:LPD:PR (REG-105004-16)
Room 5203
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044
www.regulations.gov

Re: Notice of Proposed Rulemaking – Use of Truncated Taxpayer Identification Numbers on Forms W-2, Wage and Tax Statement, Furnished to Employees (REG-105004-16); 82 Fed. Reg. 43920 (September 20, 2017)

Dear Deputy Commissioner Kirsten Wielobob:

Thank you for the opportunity to comment on the IRS's notice of proposed rulemaking regarding truncated taxpayer identification numbers (TTINs) on employee copies of Forms W-2. As a partner with the IRS in reducing identity theft and tax refund fraud, the American Payroll Association (APA) strongly supports the use of TTINs when reasonable. The inclusion of examples on how to use truncated TINs, elimination of outdated regulatory provisions, and updating of cross references are greatly appreciated.

In addition, APA supports the IRS making the use of TTINs on employee copies of Form W-2 optional for employers. This provides employers with flexibility to implement other security protections. Some employers may want to provide the employee's full taxpayer identification number (i.e., the employee's Social Security number (SSN)) as a method of having the employee verify that the SSN on the employee's Form W-2 is correct or may not have the technological capabilities to truncate the number.

APA looks forward to continuing its work with the IRS in combatting stolen identity refund fraud. Please contact us if you have any questions.

Sincerely,

Rebecca Harshberger

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