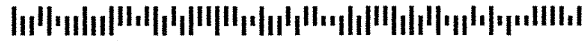




Department of the Treasury
Internal Revenue Service
7940 Kentucky Dr, Stop 8152G
Florence, KY 41042

013500.105500.250951.19949 1 AB 0.593 692



DAMMON ENGINEERING INC
554 OLD SPANISH TRL
SLIDELL, LA 70458-4006



For your reference	
Notice name	CP2100A
Notice date	April 23, 2025
Tax year	2023
Taxpayer ID number	XX-XXX5648
For more information	
Visit irs.gov/cp2100a to learn more about this notice and what to do next and avoid waiting on the phone.	

13500

Payee Information Error Notification

To: DAMMON ENGINEERING INC
You're receiving this notice because:

The payee information you reported on Form 1099 for tax year 2023 may be incorrect.

- Some payees didn't provide a taxpayer identification number (TIN), or
- Some payees may have given you an incorrect name or TIN.

As a result, you may want to do the following:

- Obtain correct information from the payee,
- Update your records, and
- Depending on the situation, begin backup withholding.

Don't respond to the IRS or amend any prior information return filing based on this notice. Use the new information for future Form 1099 reporting. It is your responsibility to deposit the amounts withheld and to report the withheld amounts on the payees Form 1099 for the year in which the payments are withheld.

What does this mean

Banks, financial institutions, sole proprietors, and others must withhold 24% of certain reportable payments if payees fail to provide a correct TIN. This is required by Internal Revenue Code (IRC) Section 3406(a).

A TIN may be:

- A Social Security number (SSN) issued by the Social Security Administration
- An employer identification number (EIN)
- An individual taxpayer identification number (ITIN)
- An IRS adoption taxpayer identification number (ATIN)



Incorrect name and TIN combination

Compare your payee records to the enclosed list.

If our list matches your records, you must:

1. Send a "B" notice to all payees on the attached list **within 15 business days** from the date of this notice. Use the individual's name and not sole proprietor's doing business as (DBA) business name.
2. Send a W-9, Request for Taxpayer Identification Number and Certification, or equivalent, with the "B" notice.
3. Start backup withholding **within 30 business days** from the date of this notice.

You must stop backup withholding within 30 calendar days after receiving the required certification or validation. TIN validation must be:

- A copy of their Social Security card for SSN
- IRS Letter 147C for EIN
- IRS Letter 685C for ITIN
- IRS Letter 096C for ATIN

"B" notices inform the payees that you will start backup withholding at 24% if they don't provide the requested information to you. There are two types of "B" notices, First and Second "B" notices. Whether the payee is sent a First or Second "B" notice depends on whether they have appeared on the lists included with your prior CP2100A Notices. For more detailed information on "B" notices see irs.gov/cp2100a.

How to report and pay backup withholding

You must deposit the amounts you withhold and file Form 945, Annual return of Withheld Federal Income Tax.

- Report the withheld amounts on the line titled "Backup withholding" of Form 945.
- Report the withheld amounts in the box titled "Federal income tax withheld" of the payees Form 1099 for the year in which the payments are withheld.
- Don't refund the money already withheld unless the withholding was your error.
- See Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(S), and Publication 15, (Circular E) Employer's Tax Guide, for more information.

Additional information

- **Keep this notice with your records for three years.**
- Visit irs.gov/eservices for information on validating TIN and name combinations.
- Find tax forms and publications by visiting irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Call us at 866-455-7438 or +1-304-263-8700 (for international callers) if you can't find what you need online.



013500



Notice: CP2100A

Notice date: April 23, 2025

TIN: XX-XXX5648

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Payer TIN: XX-XXX5648 Payer Name: DAMMON ENGINEERING INC Payee TIN Status: INCORRECT NAME/TIN(S)	Transmitter Control Code: 38JC7 Form: 1099-NEC
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Payee Information	Payee Name and Address
ACCT NO: 671549629185 Payee TIN: 721075648 Sequence NO: 00001	WINSOR AND ASSOCIATES INC 35621 GARDEN DRIVE SLIDELL, LA 70460