

For: Tobacco State and County Offices

IRS Contact Information for Tobacco Transition Payment Program (TTPP) 1099's

Approved by: Deputy Administrator, Management



1 Contacting IRS About TTPP 1099's

A Background

FSA distributed 1099's in January 2006 to recipients of payments earned under TTPP. Tobacco quota holders that sold quota under TTPP in calendar year 2005 were mailed:

- IRS-1099-S's that provided gross contract value
- IRS-1099-OID's that provided imputed interest amounts.

B Purpose

This notice provides IRS contact information for TTPP participants with questions about amounts provided on their 2005 1099's.

C County Office Action

County Offices shall instruct TTPP participants with tax questions to do the following:

- contact the IRS at 800-829-1040
- press options "1" and "5"
- ask the IRS operator for the "Complex Issues Division".

Note: County Office personnel shall **not** provide tax advice to FSA program participants. County Offices shall direct TTPP participants to contact a qualified tax advisor or call the IRS number provided in this notice for tax information.

D Contact Information

For questions about this notice, contact Rodney Davis by e-mail at rodney.davis@wdc.usda.gov.

Disposal Date	Distribution
September 1, 2006	Tobacco State Offices; State Offices relay to applicable County Offices