

years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under section 3467 of the Revised Statutes, as amended (31 U.S.C. 192) in respect of the payment of any tax from the estate of the taxpayer. Satisfactory evidence of the authority of the fiduciary to act for any other person in a fiduciary capacity must be filed with and made a part of the notice. If the fiduciary capacity exists by order of court, a certified copy of the order may be regarded as satisfactory evidence. When the fiduciary capacity has terminated, the fiduciary, in order to be relieved of any further duty or liability as such, must file with the Internal Revenue Service office with whom the notice of fiduciary relationship was filed written notice that the fiduciary capacity has terminated as to him, accompanied by satisfactory evidence of the termination of the fiduciary capacity. The notice of termination should state the name and address of the person, if any, who has been substituted as fiduciary. Any written notice disclosing a fiduciary relationship which has been filed with the Commissioner under the Internal Revenue Code of 1939 or any prior revenue law shall be considered as sufficient notice within the meaning of section 6903. Any satisfactory evidence of the authority of the fiduciary to act for another person already filed with the Commissioner or district director need not be resubmitted.

(2) *Notices filed on or after April 24, 2002.* This paragraph (b)(2) applies to notices filed on or after April 24, 2002. The notice shall be signed by the fiduciary, and shall be filed with the Internal Revenue Service Center where the return of the person for whom the fiduciary is acting is required to be filed. The notice must state the name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person; that is, whether it is a liability for tax, and if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under 31 U.S.C. 3713(b), in respect of the payment of any tax from the estate of the taxpayer. The fiduciary must retain satisfactory evidence of his or her authority to act for any other person in a fiduciary capacity as long as the evidence may become material in the administration of any internal revenue law.

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§ 301.6903-1T [Removed]

Par. 14. Section 301.6903-1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 15. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 16. In § 602.101, paragraph (b), the table is amended as follows:

1. The following entries are removed:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.48-12T	1545-0155 1545-1783
* * * * *	* * * * *
1.152-3T	1545-0071 1545-1783
* * * * *	* * * * *
1.611-3T	1545-0007 1545-0099 1545-1784
* * * * *	* * * * *
1.852-9T	1545-0074 1545-0123 1545-0144 1545-0145 1545-1783
* * * * *	* * * * *
301.6903-1T	1545-0013 1545-1783
* * * * *	* * * * *

2. The following entries are revised:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.48-12	1545-0155 1545-1783
* * * * *	* * * * *
1.152-3	1545-0071 1545-1783
* * * * *	* * * * *
1.611-3	1545-0007 1545-0099 1545-1784

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.852-9	1545-0074 1545-0123 1545-0144 1545-0145 1545-1783
* * * * *	* * * * *
301.6903-1	1545-0013 1545-1783
* * * * *	* * * * *

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

Approved: January 14, 2003.

Pamela F. Olson,

Assistant Secretary of the Treasury.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9041]

RIN 1545-BB88

Taxpayer Identification Number (TIN) Matching Program

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations under section 3406 relating to the IRS Taxpayer Identification Number (TIN) Matching Program. These final and temporary regulations affect payors, and their authorized agents, and provide guidance necessary to comply with the law. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the Proposed Rules section published elsewhere in this issue of the **Federal Register**.

DATES: *Effective Date.* These regulations are effective January 31, 2003.

Applicability Date. For dates of applicability, see §§ 31.3406(j)-1(f) and 31.3406(j)-1T(f).

FOR FURTHER INFORMATION CONTACT: Donna Welch at (202) 622-4910.

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Employment Tax Regulations (26