

Miss-Lou Mental Health Association,
Natchez, MS

Mississippi Housing & Community
Services, Inc., Jackson, MS

Mt. Olive Housing, Inc., Myrtle Beach, SC

Naresh C. Jain Foundation, Buena Park, CA

Nathaniel House Personal Care Home,
Atlanta, GA

Nevada Testing Institute, Inc.,
North Las Vegas, NV

New Atlanta Early Learning Center, Inc.,
Atlanta, GA

New Dance Company of San Joaquin
Valley, Stockton, CA

New Directions Development
Corporation, Inc., Atlanta, GA

New Tyler Child Enrichment Center,
Incorporated, Memphis, TN

New York Retirees Association of
Georgia, Inc., Decatur, GA

North Carolina Indian Community
Development Corporation,
Raleigh, NC

North Carolina Peace Corps Association,
Durham, NC

Onesimus Foundation, Inc., Atlanta, GA

Operation Dignity, Inc., Decatur, GA

Options for Living-East One, Inc.,
Albany, GA

Options for Living-East Two, Inc.,
Albany, GA

Pain Foundation, Kansas City, MO

Palmetto Baseball League, Inc.,
Columbia, SC

Palmetto Girls Soccer Association,
Columbia, SC

Partners Advancing the Community, Inc.,
Hogansville, GA

Peaceworks, Charleston, SC

Peachstate Football Officials Association,
Atlanta, GA

Progressive Columbia, Inc.,
Atlanta, GA

Project Adopt, Inc., Stone Mountain, GA

Rabun County Real Life Crusade, Inc.,
Clayton, GA

Radium Springs Foundation, Inc.,
Albany, GA

Recovery Center Foundation,
Hilton Head Island, SC

Reidville Historical Society,
Reidville, SC

Reins of Life Academy, Inc.,
Springfield, GA

Renewed Life, Inc., Blythewood, SC

Residents Working for Georgia, Inc.,
Macon, GA

Rippavilla, Inc., Columbia, TN

Rock County Family Coordinating
Council, Luverne, MN

Save Our Swamp, Inc., Conway, SC

S.C. Center for the Book,
Columbia, SC

Shandon Baptist Church Foundation,
Columbia, SC

Share International, Inc., Atlanta, GA

Somali Community Services of Seattle,
Seattle, WA

South Carolina Affiliate of the American
Geriatric Society, Rock Hill, SC

South Carolina Amateur Sports, Inc.,
Columbia, SC

Southern Hispanic Resource Center, Inc.,
Jonesboro, GA

Southwest Atlanta Community
Partnership, Inc., Atlanta, GA

St. Benedicts Society, Inc., Atlanta, GA

Star of Hope, Inc., New Orleans, LA

Stars of Heaven, Inc., Ellenwood, GA

Sumter Bluegrass Series, Inc.,
Manning, SC

Systas 4 Systas, Inc., East Orange, NJ

Tattnall Band Boosters, Inc.,
Reidsville, GA

Tenn-Vest, Incorporated, Memphis, TN

Tiger Band Booster Club, Smithville, TX

Tri-Community Collaborative, Inc.,
Atlanta, GA

Troup Shelter for Abused & Neglected
Children, LaGrange, KY

Urban Youth Enrichment Concepts, Inc.,
Atlanta, GA

Village Museum, McClellanville, SC

Waccamaw High School Athletic Booster
Club, Inc., Pawleys Island, SC

Wando High School Band Boosters,
Mt. Pleasant, SC

Washington County Golden Hawks
Athletic Association, Inc.,
Sandersville, GA

Wee-Love, Inc., Ladson, SC

William Henry Waldon Jr., Outreach
Ministry, Inc., Atlanta, GA

Wings of Love, Atlanta, GA

Word of Truth Community Housing
Association, Detroit, MI

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such rul-

ing or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

New Backup Withholding Rate for Amounts Paid After August 6, 2001

Announcement 2001-80

Purpose

This announcement is to advise payers about a reduction in the backup withholding rate authorized by section 3406(a)(1) of the Internal Revenue Code. Section 101(c)(10) of the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16) reduced the rate for backup withholding on reportable payments.

New Backup Withholding Rate

Effective for amounts paid after August 6, 2001, payers should backup withhold at a reduced rate of 30.5%.

For amounts paid after December 31, 2001, the backup withholding rate will be further reduced to 30%.

New Rate Not Reflected in 2000 Products

The backup withholding rate shown in the December 2000 revision of the following products is incorrect for amounts paid after August 6, 2001.

Tax Forms.

- Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY
- Instructions for Form W-8BEN
- Instructions for Form W-8ECI
- Instructions for Form W-8EXP
- Instructions for Form W-8IMY
- Form W-9, Request for Taxpayer Identification Number and Certification
- Instructions for the Requester of Form W-9

The Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY, and the separate instructions for Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY will be revised in August 2001 to reflect the new rates.

Form W-9 and the Instructions for the Requester of Form W-9 will be revised in December 2001 to reflect the new backup withholding rate for amounts paid after December 31, 2001.

Technical publications.

- Publication 17, *Your Federal Income Tax*
- Publication 225, *Farmer's Tax Guide*
- Publication 505, *Tax Withholding and Estimated Tax*
- Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*
- Publication 542, *Corporations*
- Publication 550, *Investment Income and Expenses*
- Publication 583, *Starting a Business and Keeping Records*
- Publication 1212, *List of Original Issue Discount Instruments*

The 2001 version of these publications will show the new backup withholding rate for amounts paid after December 31, 2001.

New Rate Not Reflected in 2001 Products

The backup withholding rate shown in the 2001 version of the following products is incorrect for amounts paid after August 6, 2001.

- Form W-2G, *Certain Gambling Winnings*
- Instructions for Form 1042-S
- Form 1099-DIV, *Dividends and Distributions*
- Form 1099-G, *Certain Government and Qualified State Tuition Program Payments*
- Form 1099-INT, *Interest Income*
- Form 1099-OID, *Original Issue Discount*

- Form 1099-MISC, *Miscellaneous Income*
- Form 1099-PATR, *Taxable Distributions Received From Cooperatives*
- Instructions for Forms 1099, 1098, 5498, and W-2G

The 2002 version of these forms and instructions will show the new backup withholding rate for amounts paid after December 31, 2001.