

Revenue Procedure 98-37

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Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, and W-2G



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PART A. GENERAL

SECTION 1. PURPOSE

.01 The purpose of this revenue procedure is to set forth the requirements for:

1. Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
2. Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
3. Using official or acceptable substitute forms to furnish information to a recipient.

This revenue procedure contains specifications for the following information returns:

- (a) Form 1098 Mortgage Interest Statement;
- (b) Form 1098-E Student Loan Interest Statement;
- (c) Form 1098-T Tuition Payments Statement;
- (d) Form 1099-A Acquisition or Abandonment of Secured Property;
- (e) Form 1099-B Proceeds From Broker and Barter Exchange Transactions;
- (f) Form 1099-C Cancellation of Debt;
- (g) Form 1099-DIV Dividends and Distributions;
- (h) Form 1099-G Certain Government Payments;
- (i) Form 1099-INT Interest Income;
- (j) Form 1099-LTC Long-Term Care and Accelerated Death Benefits;
- (k) Form 1099-MISC Miscellaneous Income;
- (l) Form 1099-MSA Distributions From Medical Savings Accounts;
- (m) Form 1099-OID Original Issue Discount;
- (n) Form 1099-PATR Taxable Distributions Received From Cooperatives;
- (o) Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.;
- (p) Form 1099-S Proceeds From Real Estate Transactions;
- (q) Form W-2G Certain Gambling Winnings;
- (r) Form 5498 IRA Contribution Information;
- (s) Form 5498-MSA Medical Savings Account Information; and
- (t) Form 1096 Annual Summary and Transmittal of U.S. Information Returns.

.02 For the purpose of this revenue procedure, a substitute form or statement is one that is not printed by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. **DO NOT SUBMIT ANY SUBSTITUTE FORMS OR STATEMENTS TO IRS FOR APPROVAL.** Private printers may not state "This is an IRS approved form." Further, only those forms that conform to the official form or comply with the specifications set forth herein are acceptable. See Part A, Section 7, for the specifications that apply to form recipient statements (generally Copy B).

.03 Filers who make payments to certain persons (payees) (or in some cases receive payments) during a calendar year are required by the Internal Revenue Code (IRC) to file information returns with the IRS reflecting these payments. Further, as discussed below, these filers must provide this information to their payees.

.04 In general, the manner in which a filer must file an information return is governed by section 6011 of the IRC. A filer must file information returns on magnetic media (including electronic filing) or on paper. Under section 6011 of the IRC, a filer who is required to file 250 or more information returns (of any one type except Form 1098-T) during a calendar year must file those returns on magnetic media. Filers required to file less than 250 returns during a calendar year may, but are not required to, file such information returns on magnetic media (small volume filers). The IRS explains these legal requirements for filing information returns (and providing a copy to a payee) in the annual publication of Instructions for Forms 1099, 1098, 5498, and W-2G. In addition, procedures are contained in Publication 1220, "Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically."

.05 Copies of the official forms for the reporting year and the instruction booklet may be obtained by calling our toll-free number **1-800-TAX-FORM (1-800-829-3676)**.

.06 The IRS prints and provides the forms on which various payments must be reported. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

.07 IRS operates a centralized call site, in Martinsburg, West Virginia, to answer questions related to information returns, penalties, and backup withholding. The call site phone number is **304-263-8700**. The number for Telecommunications Device for the Deaf (TDD) is **304-267-3367**. These are not toll-free numbers.

.08 IRS has established a personal computer-based Information Reporting Program Bulletin Board System (IRP-BBS). This system provides information about forms and publications, including this revenue procedure, news of the latest changes, answers to questions, and other features. The IRP-BBS is available for public use and can be reached by dialing **304-264-7070**. The IRP-BBS is compatible with most modems. For more information concerning this system, call **304-263-8700 Monday through Friday 8:30 A.M. to 4:30 P.M. eastern time**.

SEC. 2. NATURE OF CHANGES

.01 The title of this publication has been changed by eliminating the word "Series". The new title is "Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498 and W-2G".

.02 Two new forms were developed for tax year 1998. They are Form 1098-E, Student Loan Interest Statement (Exhibit B); and Form 1098-T, Tuition Payments Statement (Exhibit C).

.03 Form 1099-DIV, Dividends and Distributions, has been completely revised. Box 1a, Gross dividends and other distributions on stock, was eliminated. The heading "Liquidation Distributions" above boxes 5 and 6 was eliminated. The new boxes and their titles are as follows:

- Box 1, Ordinary dividends
- Box 2a, Total capital gain distr.
- Box 2b, 28% rate gain
- Box 2c, Unrecap. sec. 1250 gain
- Box 2d, Section 1202 gain
- Box 3, Nontaxable distributions
- Box 4, Federal income tax withheld
- Box 5, Investment expenses
- Box 6, Foreign tax paid
- Box 7, Foreign country or U.S. possession
- Box 8, Cash liquidation distr.
- Box 9, Noncash liquidation distr.

.04 Form 5498 was retitled "IRA Contribution Information"; several box titles were changed; and several new boxes

were added. The box numbers and titles are as follows:

- Box 1, IRA contributions (other than amounts in boxes 2,3 and 7-10)
- Box 2, Rollover contributions
- Box 3, Roth conversion amount
- Box 4, Fair market value of account
- Box 5, Life insurance cost included in box 1
- Box 6, Check boxes for: IRA, SEP, SIMPLE, Roth IRA, Roth conversion, Ed IRA
- Box 7, SEP contributions
- Box 8, SIMPLE contributions
- Box 9, Roth IRA contributions
- Box 10, Ed IRA contributions

.05 Forms 1098-E, 1098-T and 1099-LTC have been added to the list of forms in Part A, Section 7.03(3) that require a telephone number on recipients' statements.

.06 The IRS mailing address in Part A, Sec. 3.01 has changed as follows:

Internal Revenue Service
Attn: IRP Coordinator, T:FS:S:P:S
5000 Ellin Road
Lanham, MD 20706

.07 A procedure was added which allows you to reverse the location of the policyholder's and insured's name, street address, city, state, and ZIP code for ease of mailing on Copy C of Form 1099-LTC. See Part A Section 3.02 and Section 7.03 (10).

.08 Procedures were added in Part A Section 7.03(9) which allows states to include an additional box(es) on substitute recipient statements for use by the state.

.09 The exhibits at the end of this publication have been realigned to include new Forms 1098-E and 1098-T.

SEC. 3 REQUIREMENTS FOR ACCEPTABLE SUBSTITUTE FORMS 1096, 1098, 1099, 5498, and W-2G

.01 Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, and W-2G that totally conform to the specifications contained in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury - Internal Revenue Service should be included on all such forms. If you are uncertain of any specification set forth herein and want that specification clarified, you may submit a letter citing the

specification in question, giving your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service

ATTN: IRP Coordinator – T:FS:S:P:S

5000 Ellin Road

Lanham, MD 20706

NOTE: Allow at least 45 days for the IRS to respond.

.02 Copy B (Form 1098 – For Payer, Form 1098–E – For Borrower, Form 1098–T – For Student, Form 1099–A – For Borrower, Form 1099–C – For Debtor, Form 1099–LTC – For Policyholder, Form 1099–S – For Transferor, Other Forms 1099 – For Recipient, Forms 5498 and 5498–MSA – For Participant, and Forms W–2G and 1099–R – To Be Attached To the Federal Income Tax Return); and Copy C- (Form 1099–R – For Recipient’s Records, Form W–2G – For Winner’s Records and, Form 1099–LTC – For Insured) must contain the information specified in Part A, Section 7 in order to constitute a “statement” or “official form” under the applicable provisions of the Internal Revenue Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number and form name specified in Part A, Section 7.01(6) and 7.03(1) and composite Form 1099 statements specified in PART A, Section 7.02.

Note: On Copy C, Form 1099–LTC, you may reverse the location of the policyholder’s name, street address, city, state, and ZIP code with the location of the insured’s name, street address, city, state, and ZIP code for ease in mailing.

.03 Forms 1096, 1098, 1099, 5498, and W–2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. **THE SPECIFICATIONS CONTAINED IN THIS REVENUE PROCEDURE APPLY TO 1998 FORMS ONLY.**

.04 Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Internal Revenue Code (IRC). Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a

return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

SEC. 4. DEFINITIONS

.01 The term “form recipient” means the person to whom you are required by law to furnish a copy of the official form or information statement: *i.e.*, for Form 1098, the recipient is the “payer/borrower”; Form 1098–E, the “borrower”; Form 1098–T, the “student”; Form 1099–A, the “borrower”; Form 1099–C, the “debtor”; Form 1099–LTC, “the policyholder” and the insured”; Form 1099–S, the “transferor”; other Forms 1099, the payment recipient; Forms 5498 and 5498–MSA, the “participant”; and Form W–2G, the “winner.”

.02 The term “filer” means the person or organization required by law to file a form listed in Part A, Section 1.01 with the IRS. Thus, a filer may be a payer, a creditor, a recipient of mortgage or student loan interest payments, an educational institution, a broker, a barter exchange, a person reporting real estate transactions, a trustee or issuer of any individual retirement arrangement or medical savings account, or a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

.03 The term “substitute form” means a paper substitute of Copy A of an official form listed in Part A, Section 1.01 that totally conforms to the provisions in this revenue procedure.

.04 The term “substitute form recipient statement” means a paper statement of the information reported on a form listed in PART A, Section 1.01 that must be furnished to a person (form recipient), as so defined under the applicable provisions of the Internal Revenue Code and the applicable regulations.

.05 A composite substitute statement is one in which two or more required statements (e.g., Forms 1099–INT and 1099–DIV) are furnished to the recipient on one document. However, each statement must be separately designated and must contain all the requisite Form 1099 information except as provided in Part A, Section 7. A composite statement **MAY NOT** be filed with the IRS. See Part A, Section 7.02 and 7.04 for more information on composite statements.

SEC. 5. INSTRUCTIONS FOR PREPARING PAPER FORMS THAT WILL BE FILED WITH THE IRS (Copy A)

.01 The form recipient’s name, street address, city, state, and ZIP code information should be **TYPED OR MACHINE PRINTED IN BLACK INK** in the same format as shown on the official IRS form. Although handwritten forms will be accepted, in order for IRS to process the submitted forms in the most economical manner, the IRS prefers that filers **TYPE OR MACHINE PRINT** data entries. In addition, filers should insert data in the *middle of blocks* well separated from other printing and guidelines, and take other measures to guarantee a clear, dark black, sharp image. Carbon copies and photocopies are not acceptable. The city, state, and ZIP code must be on the same line.

.02 The name of the appropriate form recipient must be shown on the first or second name line in the area on the form provided for the form recipient’s name. No descriptive information or other name may precede the form recipient’s name. Only **ONE** form recipient’s name may appear on the first name line of the form. If the names of multiple recipients must be set forth on the form, on the first name line insert the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients’ names on the succeeding name line (up to 2 name lines are allowable). Because certain states require that trust accounts be provided in a different format, *generally* filers should provide information returns reflecting payments to trust accounts with (1) the trust’s employer identification number (EIN) in the recipient’s TIN area, (2) the trust’s name on the recipient’s first name line, and (3) the name of the trustee on the recipient’s second name line.

.03 You should use the **account number** box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item. Showing the account number is optional. However, it may be to your benefit to include the recipient’s account number or designation on paper documents if your system of records uses the account number or

designation in conjunction with, or rather than, the name, social security number, or employer identification number for identification purposes. If you furnish the account number, the IRS will include it in future notices to you about backup withholding. If you use window envelopes and reduced rate mail to mail statements to recipients, be sure the account number does not appear in the window. Otherwise the Postal Service may not accept them for mailing.

.04 Machine printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (*i.e.*, 10 print positions per inch) or 12 pitch elite (*i.e.*, 12 print positions per inch). Proportional spaced fonts are unacceptable.

.05 **DO NOT** use a felt tip marker. The machine used to “read” paper forms generally cannot “read” this ink type.

.06 Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with IRS. The size specified *does not include pinfeed holes*. Pinfeed holes **MUST NOT** be present on forms filed with the IRS.

.07 Use decimal points to indicate dollars and cents. **DO NOT** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. Example: 2000.00 is acceptable.

.08 **DO NOT FOLD** Forms 1096, 1098, 1099, or 5498 being mailed to IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the scanner transport used in IRS processing.

.09 **DO NOT STAPLE** Forms 1096 to the returns being transmitted. Staple holes in the vicinity of the return code number reduce the IRS’s ability to machine scan the type of documents.

.10 **DO NOT** type other information on Copy A. **DO NOT** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

.11 Mail completed paper forms to the IRS service center specified on the back of Form 1096 and in the 1998 “Instructions for Forms 1099, 1098, 5498, and W-2G.” Specific information needed to complete the forms in this revenue procedure is given in those instructions. A chart is included in those instructions giv-

ing a quick guide to which form must be filed to report a particular payment.

SEC. 6. RESERVED

SEC. 7. SUBSTITUTE STATEMENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 on the manner in which certain statements must be provided to recipients (statement mailing requirements for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties). Note: A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations section 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements in this Section 7.

.01 **SUBSTITUTE STATEMENTS TO RECIPIENTS** – Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR ONLY. You may furnish form recipients with Copy B of the official Form 1099-INT, DIV, OID, or PATR or a substitute Form 1099 (form recipient statement) if it contains the same language as that of the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except state tax withholding information. You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on **Form 1099-INT**, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.

A substitute form recipient statement for **Forms 1099-INT, 1099-DIV,**

1099-OID, or 1099-PATR must comply with the following requirements.

(1) Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form. However on **Form 1099-INT**, if box 3 is not on your substitute form, you may drop “not included in box 3” from the box 1 caption.

(2) The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.

(3) The form recipient statement must contain the following statement in bold and conspicuous type, “**This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.**”

(4) The box caption “**Federal income tax withheld**” must be in bold face type on the form recipient statement.

(5) The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part D, Section 2.

(6) The form recipient statement must contain the tax year 1998, form number (e.g., Form 1099-INT), and form name (e.g., Interest Income) of the official IRS Form 1099 for which it substitutes prominently displayed together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient) (see Part D, Section 1.02 for applicable labels and arrangement of assembly of forms). **NOTE:** **DO NOT** include the words “Substitute for” or “In lieu of” on the form recipient statement.

(7) Layout and format of the form is at the discretion of the filer. However, IRS encourages the use of statements with boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.

(8) Each Form 1099-DIV; 1099-INT; 1099-OID; and 1099-PATR recipient statement must include the telephone number of a person to contact: **The tele-**

phone number must be conspicuous but may appear anywhere on the recipient statement.

(9) Until new regulations are issued, the IRS will not assess penalties for the use of a logo (including the name of the payer in any typeface, font, or stylized fashion and/or a symbolic icon) or slogan on a statement to a recipient if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use of the logo or slogan must not make it less likely that a reasonable payee will recognize the importance of the statement for tax reporting purposes.

(10) A mutual fund family may separately state on one document (*e.g.*, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.** In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, DIV, and OID information. Each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's earnings and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.**

.02 COMPOSITE SUBSTITUTE STATEMENTS – FORMS 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, 1099-PATR, FORM 1099-MISC (FOR ROYALTIES ONLY), AND FORM 1099-S (FOR ROYALTIES ONLY). – A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT, DIV, MISC (for royalties only) OID, PATR or S (for royalties only) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (*e.g.*, 1098 or 1099-A) on a

composite statement with the information required on the forms listed in the preceding sentence. **Exception:** A filer may include Form 1099-B information on a composite form with the forms listed above. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed in Section 7.01 above.

(1) All information pertaining to a particular type of payment must be located and blocked together on the form and must be separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the **Form 1099-INT** information must be presented separately from the **Form 1099-DIV** information.

(2) The tax year, form number, and form name of the official IRS form for which the composite form recipient statement substitutes must be prominently displayed together in one area at the beginning of each appropriate block of information.

(3) Any information required by the official IRS forms that would otherwise be repeated in each information block is only required to be listed once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts, *e.g.*, Federal income tax withheld, or to any other information that applies to money amounts.

(4) A composite statement shall be considered an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are no less clear than if each required statement were furnished separately on an official form.

.03 SUBSTITUTE STATEMENTS TO RECIPIENTS – FORMS 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-R, 1099-S, 5498, 5498-MSA, W-2G, AND CERTAIN FORMS 1099-INT AND 1099-DIV. Statements to form recipients for **Forms 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-R, 1099-S, 5498, 5498-MSA, 1099-DIV only for**

section 404(k) dividends reportable under section 6047, and 1099-INT only for interest of \$600 or more made in the course of a trade or business reportable under section 6041 can be copies of the official forms or an acceptable substitute. If you do not use the official form as the form recipient statement, to be acceptable, the substitute recipient statement must meet the following requirements:

(1) The tax year, form number, and form name must be the same as the official form, and must be prominently displayed together in one area of the statement. For example, they may be shown in the upper right part of the statement.

(2) The filer's and the form recipient's identifying information required on the official IRS form must be included.

(3) Each substitute recipient statement for Forms W-2G; 1098; 1098-E; 1098-T; 1099-A; 1099-B; 1099-DIV; 1099-G (excluding state and local income tax refunds); 1099-INT; 1099-LTC; 1099-MISC (excluding fishing boat proceeds); 1099-OID; 1099-PATR; and 1099-S must include the telephone number of a person to contact. **The telephone number must be conspicuous but may appear anywhere on the recipient statement.** Although not required, payers reporting on Forms 1099-C, 1099-MSA, 1099-R, 5498 and 5498-MSA are encouraged to furnish telephone numbers.

(4) All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption "**Federal income tax withheld**" must be in bold face type on the form recipient statement. **Exception:** If you are reporting a payment as "Other income" in box 3 of **Form 1099-MISC**, you may substitute appropriate explanatory language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to "Beneficiary payments" or something similar. **(You cannot make this change on Copy A.)**

(5) Appropriate instructions to the form recipient, similar to those on the official IRS form, must be provided to aid in the proper reporting of the items on the form recipient's income tax return. For

payments reported on **Form 1099-B**, the requirement to include instructions that are substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions with respect to all forms 1099-B statements required to be furnished in a calendar year. **NOTE:** If Federal income tax is withheld and shown on **Form 1099-R or W-2G**, Copy B (to be attached to the tax return) and Copy C (for recipient's/winner's records) *must* be furnished to the recipient. If Federal income tax is not withheld, only Copy C of Forms 1099-R and W-2G is required to be furnished. However, for Form 1099-R, instructions similar to those contained on the back of the official Copy B and Copy C of **Form 1099-R** must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

(6) The quality of carbon used to produce statements to recipients must meet the following standards:

(a) all copies must be *CLEARLY LEGIBLE*;

(b) all copies must have the capability to be photocopied;

(c) fading must not be of such a degree as to preclude legibility and the ability to photocopy. In general, black chemical transfer inks are preferred; other colors are permitted only if the above standards are met. Hot wax and cold carbon spots are *NOT* permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

(7) A mutual fund family may separately state on one document (*e.g.*, one piece of paper) the **Form 1099-B** information for a recipient from each fund as required by **Form 1099-B**. However, the gross proceeds, *etc.*, from each transaction within a fund must be separately stated. The form must contain an instruction to the recipient that each fund's amount and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

(8) For **Form 1099-S**, you may use a Uniform Settlement Statement under the Real Estate Settlement Procedures Act of 1974 (RESPA) as the written statement to the transferor if it is conformed by includ-

ing on the statement the legend described in (12)(i) below and by designating which information on the Uniform Settlement Statement is being reported to IRS on **Form 1099-S**.

(9) For reporting state income tax withholding and state payments, states may add an additional box(es) to their recipient copies as appropriate (**You cannot make this change on Copy A.**)

(10) On Copy C, **Form 1099-LTC**, you may reverse the location of the policyholder's name, street address, city, state, and ZIP code with the location of the insured's name, street address, city, state, and ZIP code for ease in mailing.

(11) Logos are permitted on substitute recipient statements for the forms listed in Section 7.03.

(12) Form recipient statements must contain the following legends:

(a) **Form 1098**—(i) “The information in boxes 1, 2 and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.” (ii) “The amount shown may not be fully deductible by you on your Federal income tax return. Limitations based on the cost and value of the secured property may apply. In addition, you may only deduct an amount of mortgage interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

(b) **Form 1098-E**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”

(c) **Form 1098-T**—“This is important tax information and is being furnished to the Internal Revenue Service.”

(d) **Forms 1099-A and 1099-C**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanc-

tion may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”

(e) **Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and W-2G (Copy C)**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.” Copy B of **Form W-2G** must state “This information is being furnished to the Internal Revenue Service. Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return.”

(f) **Form 1099-LTC, Copy B**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” **Copy C**—“Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”

(g) **Form 1099-MSA**—“This information is being furnished to the Internal Revenue Service.”

(h) **Form 1099-R, Copy B**—“Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.” “This information is being furnished to the Internal Revenue Service.” **Copy C**—“This information is being furnished to the Internal Revenue Service.”

(i) **Form 1099-S**—“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”

(j) **Form 5498**—“This information is being furnished to the Internal Revenue Service.” **Note:** If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value of

the account must contain this legend and a designation of which information is being furnished to the Internal Revenue Service.

(k) **Form 5498-MSA**—"The information in boxes 1 through 5 is being furnished to the Internal Revenue Service."

.04 **COMPOSITE SUBSTITUTE STATEMENT – FORMS SPECIFIED IN 7.03 ONLY.**—A composite form recipient statement for forms specified in 7.03 is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is not allowable for a combination of forms listed in 7.01 and forms listed in 7.03 except that a filer may report **Form 1099-B** information on a composite form with the forms listed in 7.01 as described in 7.02. In addition, royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with forms listed in 7.01. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in 7.02 above in addition to the requirements specified in 7.03. A composite statement of **Forms 1098 and 1099-INT** (for interest reportable under section 6049) IS NOT ALLOWABLE.

PART B—SPECIFICATIONS FOR SUBSTITUTE FORMS TO BE FILED WITH IRS (EXCEPT Form W-2G)

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for **Forms 1096 and Copy A of Forms 1098, 1099, and 5498.** (See Part C for Form W-2G specifications.)

.02 The form identifying number (e.g., 9191 for **Form 1099-DIV**) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes located to the right of the form identifying number must be 10-point boxes, the void check box is in print position 25 and the corrected check box in position 33. These measurements are from the left edge of the paper, not including the perforated strip.

SEC. 2. SPECIFICATIONS FOR FORM 1096 AND COPY A OF FORMS 1098, 1099 AND 5498

.01 The substitute form must be an exact replica of the official IRS form with respect to layout and content. **NOTE:** To determine the correct form measurements, see Exhibits A through T at the end of this publication. Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Use of chemical transfer paper for Copy A is acceptable. The Government Printing Office (GPO) symbol must be deleted.

.02 Color and quality of paper for Copy A (cut sheets and continuous pin-feed forms) as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications:

NOTE: Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

- (1) Acidity: Ph value, average, not less than 4.5
- (2) Basis Weight 17 3 22 500 cut sheets 18–20 Metric equivalent—g/m² 75 A Tolerance of ±5 pct. shall be allowed.
- (3) Stiffness: Average, each direction, not less than—milligrams 50
- (4) Tearing strength: Average, each direction, not less than—grams 40
- (5) Opacity: Average, not less than—percent 82
- (6) Thickness: Average—inch—0.0038 Metric equivalent—mm—0.097 A tolerance of +0.0005 inch (0.0127 mm) shall be allowed. Paper shall not vary more than 0.0004 inch (0.0102 mm) from one edge to the other.
- (7) Porosity: Average, not less than—seconds 10
- (8) Finish (smoothness): Average, each side—seconds 20–55 For information only, the Sheffield equivalent—units 170–100

- (9) Dirt: Average, each side, not to exceed—parts per million 8

.03 All printing on Copy A of Forms 1098, 1099, 5498 and the printing on Form 1096 above the statement: **"Please return this entire page to the Internal Revenue Service. Photocopies are NOT acceptable."** must be in red OCR dropout ink, Flint J-6983 (formerly Sinclair-Valentine) or an exact match, except for the 4-digit form identifying numbers, which must be printed in non-reflective carbon-based black ink. The shaded areas of any substitute form should generally correspond to that present on the official form. All printing including and below the Form 1096 statement may be in any shade or tone of black ink. Black ink should only appear on the lower portion of the reverse side of **Form 1096** where it would not bleed through and interfere with scanning. **NOTE:** The instructions on the back of Form 1096, which include filing addresses, **must be printed.** The instructions to filers printed on the back of the copy designated for the Payer, Recipient for Form 1098 and 1098-E, Lender for Form 1099-A, Creditor for Form 1099-C, Filer for Form 1098-T and 1099-S, or Trustee or Issuer for Forms 5498 and Form 5498-MSA, may be printed in any ink color or tone. Separation between fields must be 0.1 inch. Other than the Form 1099-R, the numbered captions are printed as a solid with no shaded background. Other printing requirements are discussed below.

OCR Specifications

The contractor must have or initiate a quality control program to assure OCR ink density. In addition, the contractor must have access to either a MacBeth PCM-II tester or a Kidder 082A tester to evaluate the ink at regular intervals throughout a shift.

Paper and Ink

Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink used must not have a reflectance greater than 15%. These readings are based on requirements of the "Scan-Optics Series 9000" Optical Scanner using Flint Ink (Formerly known as Sinclair - Valentine J-6983 red ink) or equal.

MacBeth PCM II Tester

The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the "C" scale must range from .01 minimum to .06 maximum.

Kidder 082A Tester

The tested Print Contrast Signal (PCS) values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%, sensitivity must be set at one (1).

Alternative Tester

If an alternative tester is used it must be approved by the Government so that tested (PCS) values can be established with this equipment. Approval may be obtained by writing to the following address:

Commissioner of Internal Revenue
Attn: HR:F:P:P Room 1237
Tax Forms Procurement Analyst
1111 Constitution Avenue, NW
Washington, DC 20224

.04 **Typography** – Type must be substantially identical in size and shape with corresponding type on the official form. All rules are either ½-point or ¾-point. Rules must be identical to that on the official IRS form. **NOTE:** The form identifying number must be nonreflective carbon-based black ink in OCR A Font.

.05 **Dimension** – Three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, except Form 1099–R, which contains two documents per page, which is 8 inches wide (exclusive of any snap-stubs and/or pinfeed holes) by 11 inches deep. There is a .33 inch top margin from the top of the corrected box, and there is a .25 inch right margin. There is a 1/32" (0.0313") tolerance for the right margin. These measurements are constant for all **Forms 1098, 1099 and 5498**. The measurements will be shown only once in the exhibit section of this publication, on the **Form 1098**. Exceptions to these measurements will be shown on the remainder of exhibits. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of all printing. See Exhibits A through T in this publication for the correct form measurements.

.06 The depth of the individual trim size of each form on a page must be the same as that of the official form (3 ⅔ inches, except 5 ½ inches for Form 1099–R).

.07 The words "For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 *Instructions for Forms 1099, 1098, 5498, and W-2G*" **must** be printed on Copy A. The words "For more information and the Paperwork Reduction Act Notice, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G" **must** be printed on Form 1096.

.08 The OMB Number **must** be printed on Copies A and Form 1096 in the same location as that on the official form.

.09 *Privately printed continuous substitute forms (Copy A) must be perforated at each 11" (3 per page, or 2 per page for 1099–R) page depth. No perforations are allowed between the 3-2/3" forms (or 5-1/2" for Form 1099–R) on a single copy page of Copy A.*

.10 The words "**Do NOT Cut or Separate Forms on This Page**" must be printed in red dropout ink (as required by form specifications) between the three forms, or two forms for **Forms 1099–R**. **NOTE:** Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for **Form 1099–R and Form 1099–MISC**, and Copy D for **Form 1099–R**) included in the set.

.11 Chemical transfer paper is permitted for Copy A only if the following standards are met:

(1) Only chemically backed paper is acceptable for Copy A.

(2) Carbon coated forms are not permitted. Front and back chemically treated paper cannot be processed properly by machine.

(3) Chemically transferred images must be black in color.

.12 Hot wax and cold carbon spots are NOT permitted for Copy A. Interleaved carbon should be black and must be of good quality to assure legibility of information on all copies to preclude smudging. All copies must be **CLEARLY LEGIBLE**. Fading must not be of such a degree as to preclude legibility.

.13 **Printer's symbol**—The GPO symbol must not be printed on substitute Copy A. Instead, the employer identifica-

tion number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or the bottom margin on the reverse side of each Form 1096. **THE FORM MUST NOT CONTAIN THE STATEMENT "IRS APPROVED."**

.14 A postal indicia may be used if it meets the following criteria: a) it is printed in the OCR ink color prescribed for the form; and b) no part of the indicia is within 1 print position of the scannable area.

.15 The Catalog Number (Cat. No.) shown on the 1998 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

PART C. SPECIFICATIONS FOR SUBSTITUTE FORMS W-2G TO BE FILED WITH IRS

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for **Form W-2G—COPY A ONLY**.

.02 A filer may file a substitute **Form W-2G** with the IRS (hereinafter referred to as "substitute Copy A"). The substitute form (filed with the IRS) must be an exact replica of the official form with respect to layout and contents.

SEC. 2. SPECIFICATIONS FOR COPY A OF FORMS W-2G

.01 **Color and Quality of Paper**—Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 3/4 22–500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp and be free from unbleached or ground wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.

.02 **Color and Quality of Ink**—All printing must be in a high quality non-gloss black ink. Bar codes should be free from picks and voids.

.03 **Typography**—The type must be substantially identical in size and shape with that on the official form. All rules on the document are either ½ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document; horizontal rules, to the top edge.

.04 Dimensions—The official form is 8 inches wide x 3- $\frac{1}{2}$ inches deep, exclusive of a $\frac{1}{8}$ inch snap stub on the left side of the form. The snap feature is not required on substitutes. The top and right margins must be $\frac{1}{4}$ inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. All margins must be free of any printing. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.

(1) The width of a substitute Copy A must be 8 inches. The left margin must be free of all printing other than that shown on the official form.

(2) The depth of a substitute Copy A must be 3- $\frac{1}{2}$ inches.

.05 Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to preclude smudging.

.06 Printer's Symbol—The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual form of Copy A of such substitute forms. The form must not contain the statement "IRS approved."

.07 The Catalog Number (Cat. No.) shown on the 1998 Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

PART D. ADDITIONAL INSTRUCTIONS FOR FORMS 1098, 1099, 5498, AND W-2G

SEC. 1. OTHER COPIES

.01 Copies B, C, and in some cases D, 1, and 2, are included in the official assembly for the convenience of the filer. There is no legal requirement that privately printed substitute forms include all these copies. Copies B, and in some cases Copies C, will satisfy the requirement of the law and regulations concerning the statement of information that is required to be furnished to the form recipient. **NOTE:** If an amount of Federal income tax withheld is shown on **Form W-2G or**

1099-R, Copy B (to be attached to the tax return) and Copy C **must** be furnished to the recipient. Copy D (**Forms 1099-R and W-2G**) may be desired as a filer record copy. Only Copy A should be filed with the IRS.

.02 Arrangement of Assembly- The parts of the assembly must be arranged, from top to bottom, as follows: (a) All forms-Copy A "For Internal Revenue Service Center." (b) Form 1098 - Copy B "For Payer"; Copy C "For Recipient." (c) Form 1098-E - Copy B "For Borrower"; Copy C "For Recipient." (d) Form 1098-T - Copy B "For Student"; Copy C "For Filer." (e) Form 1099-A - Copy B "For Borrower"; Copy C "For Lender." (f) Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, and 1099-PATR - Copy B "For Recipient"; Copy C "For Payer." (g) Form 1099-C - Copy B "For Debtor"; Copy C "For Creditor." (h) Form 1099-LTC - Copy B "For Policyholder"; Copy C "For Insured" and Copy D "For Payer." (i) Form 1099-MISC - Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required."; Copy C "For Payer." (j) Form 1099-R - Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return."; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required."; Copy D "For Payer." (k) Form 1099-S - Copy B "For Transferor"; Copy C "For Filer." (l) Form 5498 - Copy B "For Participant"; Copy C "For Trustee or Issuer." (m) Form 5498-MSA - Copy B "For Participant"; Copy C "For Trustee." (n) Form W-2G - Copy 1 "For State Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return." Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required."; Copy D "For Payer."

.03 Perforations are required between forms on all copies except Copy A to enable the separation of individual forms. Copy A of Form W-2G may be perforated.

SEC. 2. OMB REQUIREMENTS

.01 Office of Management and Budget (OMB) Requirements for Substitute Forms—Public Law 96-511 requires that : (1) OMB approve Internal Revenue Service tax forms, (2) each form show (in the upper right corner) the OMB approval number, and (3) the form (or its instructions) state why IRS is collecting the information, how it will be used and whether it must be given to IRS. The official IRS forms or instructions contain this information and any substitute must contain it also.

.02 The OMB requirements for substitute IRS forms are:

(1) All substitute forms, **including substitute statements to recipients**, must show the OMB number as it appears on the official IRS form;

(2) For Copy A, the OMB number must appear exactly as shown on the official IRS form;

(3) For any copy other than Copy A, the OMB number must use one of the following formats:

(a) OMB No. XXXX-XXXX (preferred) or;

(b) OMB # XXXX-XXXX.

(4) All substitute forms (Copy A only) must state "For Paperwork Reduction Act Notice, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G."

.03 The official OMB numbers may be obtained from the official IRS printed forms, and are also shown on the forms in the exhibits.

SEC 3. REPRODUCIBLE COPIES

.01 As of April 30, 1996, IRS discontinued taking orders for reproducible and information copies of federal tax materials. However, there are several new options available to obtain federal tax material. The new options are:

(1) **Internal Revenue Information Services (IRIS)**—IRIS is housed within FedWorld, known also as the Electronic Marketplace of U.S. Government Information. IRIS at FedWorld can be reached by:

(a) Modem (dial up) at 703-321-8020,

(b) by Internet - Telnet to iris.irs.ustreas.gov

(c) by File Transfer Protocol (FTP) connect to - ftp.irs.ustreas.gov

(d) or by World Wide Web – <http://www.irs.ustreas.gov>

(2) **IRS Federal Tax Forms CD-ROM**—The IRS also offers an alternative to downloading electronic files from IRIS and provides current and prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. First offered during 1994, the CD will again be available for the upcoming filing season. For system requirements and to order the 1998 Federal Tax Forms CD-ROM contact the Government Printing Office's (GPO's) Superintendent of Documents either:

(a) by telephone 202-512-1800;
or

(b) electronically through GPO's Web Site at http://www.access.gpo.gov/su_docs

(3) **Government Printing Office Superintendent of Documents Bookstores**—The Government Printing Office Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions and publications. Call 202-512-1800 to find the bookstore nearest to you.

.02 Forms 1096, 1098, 1099 series, and 5498 series are provided electronically on the IRS home page, IRIS bulletin board system, and on the Federal Tax Forms CD-ROM, but **CANNOT** be used for filing with IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in Part B, Section 2 of this publication.

SEC. 4. EFFECT ON OTHER REVENUE PROCEDURES

Revenue Procedure 97-32, 1997-27 I.R.B. 9, covering paper returns and statements for payments made during the 1997 calendar year is hereby superseded. Revenue Procedure 97-32A, Addendum to Revenue Procedure 97-32, 1997-27 I.R.B. 9 which provides the Rules and Specifications for Private Printing of Forms 1096, 1099 Series, 5498 and W-2G is hereby superseded.

Exhibit A

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 1998 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	2 Points paid on purchase of principal residence	\$	
Street address (including apt. no.)	3 Refund of overpaid interest	\$	
City, state, and ZIP code	4	\$	
Account number (optional)			
Do NOT Cut or Separate Forms on This Page		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 1998 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	2 Points paid on purchase of principal residence	\$	
Street address (including apt. no.)	3 Refund of overpaid interest	\$	
City, state, and ZIP code	4	\$	
Account number (optional)			
Do NOT Cut or Separate Forms on This Page		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 1998 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	2 Points paid on purchase of principal residence	\$	
Street address (including apt. no.)	3 Refund of overpaid interest	\$	
City, state, and ZIP code	4	\$	
Account number (optional)			
Do NOT Cut or Separate Forms on This Page		Department of the Treasury - Internal Revenue Service	

Exhibit C

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574		1998 Form 1098-T	Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1	2		
		← 1.4" →			
FILER'S Federal identification no.	STUDENT'S social security number			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code		← 2.80" →			
Account number (optional)	3 Check if at least half-time student . <input type="checkbox"/>	4 Check if a graduate student . . . <input type="checkbox"/>			
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service	

Do NOT Cut or Separate Forms on This Page

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574		1998 Form 1098-T	Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1	2		
FILER'S Federal identification no.	STUDENT'S social security number			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)	3 Check if at least half-time student . <input type="checkbox"/>	4 Check if a graduate student . . . <input type="checkbox"/>			
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service	

Do NOT Cut or Separate Forms on This Page

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574		1998 Form 1098-T	Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1	2		
FILER'S Federal identification no.	STUDENT'S social security number			Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)	3 Check if at least half-time student . <input type="checkbox"/>	4 Check if a graduate student . . . <input type="checkbox"/>			
Form 1098-T		Cat. No. 25087J		Department of the Treasury - Internal Revenue Service	

Exhibit D

VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-0877 1998 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form 1099-A
Cat. No. 14412G
Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-0877 1998 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form 1099-A
Cat. No. 14412G
Department of the Treasury - Internal Revenue Service

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VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-0877 1998 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form 1099-A
Cat. No. 14412G
Department of the Treasury - Internal Revenue Service

Exhibit E

7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP No.	1998	
		Form 1099-B		
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums	1.9"
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	3.9"
RECIPIENT'S name		5 Description		
		Regulated Futures Contracts		
Street address (including apt. no.)		6 Profit or (loss) realized in 1998 \$	7 Unrealized profit or (loss) on open contracts—12/31/97 \$	1.4"
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/98 \$	9 Aggregate profit or (loss) \$	4.1"
Account number (optional)	2nd TIN Not. <input type="checkbox"/>			

Form **1099-B** .60" Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Proceeds From Broker and Barter Exchange Transactions

Copy A For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2.

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7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP No.	1998	
		Form 1099-B		
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	
RECIPIENT'S name		5 Description		
		Regulated Futures Contracts		
Street address (including apt. no.)		6 Profit or (loss) realized in 1998 \$	7 Unrealized profit or (loss) on open contracts—12/31/97 \$	
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/98 \$	9 Aggregate profit or (loss) \$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>			

Form **1099-B** Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Proceeds From Broker and Barter Exchange Transactions

Copy A For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.

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7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP No.	1998	
		Form 1099-B		
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	
RECIPIENT'S name		5 Description		
		Regulated Futures Contracts		
Street address (including apt. no.)		6 Profit or (loss) realized in 1998 \$	7 Unrealized profit or (loss) on open contracts—12/31/97 \$	
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/98 \$	9 Aggregate profit or (loss) \$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>			

Form **1099-B** Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Proceeds From Broker and Barter Exchange Transactions

Copy A For Internal Revenue Service Center
File with Form 1096.
For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.

Exhibit F

8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424 1998 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
		← 1.40" →	← 1.40" →		
DEBTOR'S name		3 Interest if included in box 2	4		
		← 3.40" →	\$		
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property \$		

Form 1099-C
Cat. No. 26280W
Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424 1998 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
DEBTOR'S name		3 Interest if included in box 2	4		
		\$	\$		
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property \$		

Form 1099-C
Cat. No. 26280W
Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424 1998 Form 1099-C	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
DEBTOR'S name		3 Interest if included in box 2	4		
		\$	\$		
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property \$		

Form 1099-C
Cat. No. 26280W
Department of the Treasury - Internal Revenue Service

Exhibit G

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 1998 Form 1099-DIV	Dividends and Distributions
		\$		
		2a Total capital gain distr.	← 1.4" →	
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		2d Section 1202 gain	3 Nontaxable distributions	
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Cash liquidation distr.	9 Noncash liquidation distr.	
← 2.8" →		\$	\$ ← 4.5" →	

Form 1099-DIV .60" Cat. No. 14415N Department of the Treasury - Internal Revenue Service

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 1998 Form 1099-DIV	Dividends and Distributions
		\$		
		2a Total capital gain distr.	← 1.4" →	
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		2d Section 1202 gain	3 Nontaxable distributions	
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Cash liquidation distr.	9 Noncash liquidation distr.	
		\$	\$	

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 1998 Form 1099-DIV	Dividends and Distributions
		\$		
		2a Total capital gain distr.	← 1.4" →	
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
RECIPIENT'S name		2d Section 1202 gain	3 Nontaxable distributions	
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Cash liquidation distr.	9 Noncash liquidation distr.	
		\$	\$	

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit H

8686 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 1998 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
		\$		
PAYER'S Federal identification number		2 State or local income tax refunds, credits, or offsets	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		3 Box 2 amount is for tax year	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		5	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>	
Account number (optional)		7 Agriculture payments		
		\$		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8686 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 1998 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
		\$		
PAYER'S Federal identification number		2 State or local income tax refunds, credits, or offsets	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		3 Box 2 amount is for tax year	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		5	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>	
Account number (optional)		7 Agriculture payments		
		\$		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8686 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 1998 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. <small>For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</small>
		\$		
PAYER'S Federal identification number		2 State or local income tax refunds, credits, or offsets	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		3 Box 2 amount is for tax year	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		5	8 The amount in box 2 applies to income from a trade or business <input type="checkbox"/>	
Account number (optional)		7 Agriculture payments		
		\$		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

Exhibit I

9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	1998 Form 1099-INT	Interest Income
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2.	
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$			
City, state, and ZIP code		5 Foreign tax paid \$	6 Foreign country or U.S. possession		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>				

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

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9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	1998 Form 1099-INT	Interest Income
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$			
City, state, and ZIP code		5 Foreign tax paid \$	6 Foreign country or U.S. possession		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>				

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

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9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	1998 Form 1099-INT	Interest Income
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$			
City, state, and ZIP code		5 Foreign tax paid \$	6 Foreign country or U.S. possession		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>				

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

Exhibit J

9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 1998 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	
		← 1.0" →		

Form 1099-LTC
Cat. No. 23021Z
Department of the Treasury - Internal Revenue Service

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 1998 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	
		← 1.0" →		

Form 1099-LTC
Cat. No. 23021Z
Department of the Treasury - Internal Revenue Service

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 1998 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)		4 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	
		← 1.0" →		

Form 1099-LTC
Cat. No. 23021Z
Department of the Treasury - Internal Revenue Service

Exhibit K

9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	<div style="font-size: 2em; font-weight: bold;">1998</div>	OMB No. 1545-0115 Form 1099-MISC
		2 Royalties		
		3 Other income		
		\$		
		\$		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	5 Fishing boat proceeds	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2g.
RECIPIENT'S name		6 Medical and health care payments	7 Nonemployee compensation	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds	11 State income tax withheld	
Account number (optional)		12 State/Payer's state number	13	
		\$	\$	
		\$	\$	
		\$	\$	

Form 1099-MISC .60" Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	<div style="font-size: 2em; font-weight: bold;">1998</div>	OMB No. 1545-0115 Form 1099-MISC
		2 Royalties		
		3 Other income		
		\$		
		\$		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	5 Fishing boat proceeds	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2g.
RECIPIENT'S name		6 Medical and health care payments	7 Nonemployee compensation	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds	11 State income tax withheld	
Account number (optional)		12 State/Payer's state number	13	
		\$	\$	
		\$	\$	
		\$	\$	

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	<div style="font-size: 2em; font-weight: bold;">1998</div>	OMB No. 1545-0115 Form 1099-MISC
		2 Royalties		
		3 Other income		
		\$		
		\$		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	5 Fishing boat proceeds	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2g.
RECIPIENT'S name		6 Medical and health care payments	7 Nonemployee compensation	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code		10 Crop insurance proceeds	11 State income tax withheld	
Account number (optional)		12 State/Payer's state number	13	
		\$	\$	
		\$	\$	
		\$	\$	

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

Exhibit L

9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517 1998 Form 1099-MSA	Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ _____	2 Earnings on excess contributions \$ _____		
RECIPIENT'S name		3 Distribution code			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA
Cat. No. 23114L
Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517 1998 Form 1099-MSA	Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ _____	2 Earnings on excess contributions \$ _____		
RECIPIENT'S name		3 Distribution code			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA
Cat. No. 23114L
Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517 1998 Form 1099-MSA	Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ _____	2 Earnings on excess contributions \$ _____		
RECIPIENT'S name		3 Distribution code			
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA
Cat. No. 23114L
Department of the Treasury - Internal Revenue Service

Exhibit M

9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. \$ _____ 1 Original issue discount for 1998 2 Other periodic interest \$ _____		OMB No. 1545-0117 <div style="font-size: 2em; font-weight: bold; text-align: center;">1998</div> Form 1099-OID	Original Issue Discount	
		1.4"		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Description		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	4.1"		

Form 1099-OID
Cat. No. 14421R
Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. \$ _____ 1 Original issue discount for 1998 2 Other periodic interest \$ _____		OMB No. 1545-0117 <div style="font-size: 2em; font-weight: bold; text-align: center;">1998</div> Form 1099-OID	Original Issue Discount	
		1.4"		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Description		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	4.1"		

Form 1099-OID
Cat. No. 14421R
Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. \$ _____ 1 Original issue discount for 1998 2 Other periodic interest \$ _____		OMB No. 1545-0117 <div style="font-size: 2em; font-weight: bold; text-align: center;">1998</div> Form 1099-OID	Original Issue Discount	
		1.4"		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Description		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	4.1"		

Form 1099-OID
Cat. No. 14421R
Department of the Treasury - Internal Revenue Service

Exhibit N

9797 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	← 1.4" →	OMB No. 1545-0118 1998 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions	\$		
		3 Per-unit retain allocations	\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	\$		
Street address (including apt. no.)		6	\$		
City, state, and ZIP code		8 Work opportunity credit	\$	9 Patron's AMT adjustment	\$
Account number (optional)		2nd TIN Not. <input type="checkbox"/>		← 2.8" → ← 4.1" →	

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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9797 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	\$	OMB No. 1545-0118 1998 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions	\$		
		3 Per-unit retain allocations	\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	\$		
Street address (including apt. no.)		6	\$		
City, state, and ZIP code		8 Work opportunity credit	\$	9 Patron's AMT adjustment	\$
Account number (optional)		2nd TIN Not. <input type="checkbox"/>			

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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9797 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	\$	OMB No. 1545-0118 1998 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions	\$		
		3 Per-unit retain allocations	\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	\$		
Street address (including apt. no.)		6	\$		
City, state, and ZIP code		8 Work opportunity credit	\$	9 Patron's AMT adjustment	\$
Account number (optional)		2nd TIN Not. <input type="checkbox"/>			

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

Exhibit O

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		1998			
4.5" ↑		2a Taxable amount \$		Form 1099-R			
PAYER'S Federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/> 1.25" ← Copy A →	
RECIPIENT'S name		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
City, state, and ZIP code		7 Distribution code		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other 1.0" → .4" → \$ 2.60" → %	
Account number (optional)		9a Your percentage of total distribution %		9b Total employee contributions \$		12 State distribution \$	
10 State tax withheld \$		11 State/Payer's state no.		13 Local tax withheld \$		14 Name of locality	
15 Local distribution \$		16 State distribution \$		17 Local distribution \$		18 State distribution \$	
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service			
Do NOT Cut or Separate Forms on This Page							
9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		1998			
1.0" ↑		2a Taxable amount \$		Form 1099-R			
PAYER'S Federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/> Copy A For Internal Revenue Service Center	
RECIPIENT'S name		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
City, state, and ZIP code		7 Distribution code		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other %	
Account number (optional)		9a Your percentage of total distribution %		9b Total employee contributions \$		12 State distribution \$	
10 State tax withheld \$		11 State/Payer's state no.		13 Local tax withheld \$		14 Name of locality	
15 Local distribution \$		16 State distribution \$		17 Local distribution \$		18 State distribution \$	
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service			

Exhibit Q

3232 CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld
Street address	3 Type of wager	4 Date won
City, state, and ZIP code	5 Transaction	6 Race
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name	9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)	11 First I.D.	12 Second I.D.
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►	Date ►	

OMB No. 1545-0238

1998
Form W-2G
Certain
Gambling
Winnings

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**
File with Form 1096.

Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

3232 CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld
Street address	3 Type of wager	4 Date won
City, state, and ZIP code	5 Transaction	6 Race
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name	9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)	11 First I.D.	12 Second I.D.
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►	Date ►	

OMB No. 1545-0238

1998
Form W-2G
Certain
Gambling
Winnings

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**
File with Form 1096.

Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

3232 CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld
Street address	3 Type of wager	4 Date won
City, state, and ZIP code	5 Transaction	6 Race
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier
WINNER'S name	9 Winner's taxpayer identification no.	10 Window
Street address (including apt. no.)	11 First I.D.	12 Second I.D.
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►	Date ►	

OMB No. 1545-0238

1998
Form W-2G
Certain
Gambling
Winnings

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**
File with Form 1096.

Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V Department of the Treasury - Internal Revenue Service

Exhibit R

2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, and 7-10)	OMB No. 1545-0747 1998 Form 5498	IRA Contribution Information
		2 Rollover contributions		
		\$	← 1.4" →	
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PARTICIPANT'S name		4 Fair market value of account	5 Life insurance cost included in box 1	
		\$	\$	
Street address (including apt. no.)		6 IRA SEP SIMPLE Roth IRA Roth conv. Ed IRA		
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		7 SEP contributions	8 SIMPLE contributions	
		\$	\$	
Account number (optional)		9 Roth IRA contributions	10 Ed IRA contributions	
		\$	\$	

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, and 7-10)	OMB No. 1545-0747 1998 Form 5498	IRA Contribution Information
		2 Rollover contributions		
		\$	← 1.4" →	
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PARTICIPANT'S name		4 Fair market value of account	5 Life insurance cost included in box 1	
		\$	\$	
Street address (including apt. no.)		6 IRA SEP SIMPLE Roth IRA Roth conv. Ed IRA		
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		7 SEP contributions	8 SIMPLE contributions	
		\$	\$	
Account number (optional)		9 Roth IRA contributions	10 Ed IRA contributions	
		\$	\$	

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, and 7-10)	OMB No. 1545-0747 1998 Form 5498	IRA Contribution Information
		2 Rollover contributions		
		\$	← 1.4" →	
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PARTICIPANT'S name		4 Fair market value of account	5 Life insurance cost included in box 1	
		\$	\$	
Street address (including apt. no.)		6 IRA SEP SIMPLE Roth IRA Roth conv. Ed IRA		
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		7 SEP contributions	8 SIMPLE contributions	
		\$	\$	
Account number (optional)		9 Roth IRA contributions	10 Ed IRA contributions	
		\$	\$	

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

Exhibit S

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 1998 and 1999 for 1998 \$	OMB No. 1545-1518	1998	Medical Savings Account Information
		2 Total MSA contributions made in 1998 \$	Form 5498-MSA		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$	5 Fair market value of account \$		
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form **5498-MSA** Cat. No. 23097L Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 1998 and 1999 for 1998 \$	OMB No. 1545-1518	1998	Medical Savings Account Information
		2 Total MSA contributions made in 1998 \$	Form 5498-MSA		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$	5 Fair market value of account \$		
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form **5498-MSA** Cat. No. 23097L Department of the Treasury - Internal Revenue Service

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2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 1998 and 1999 for 1998 \$	OMB No. 1545-1518	1998	Medical Savings Account Information
		2 Total MSA contributions made in 1998 \$	Form 5498-MSA		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$	5 Fair market value of account \$		
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)					

Form **5498-MSA** Cat. No. 23097L Department of the Treasury - Internal Revenue Service

Exhibit T

.50"

DO NOT STAPLE 6969

Form 1096 Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of U.S. Information Returns	OMB No. 1545-0108 1998											
ATTACH IRS LABEL HERE	FILER'S name Street address (including room or suite number) City, state, and ZIP code	1.33" 7.25" 2.25"											
If you are not using a preprinted label, enter in box 1 or 2 below the identification number you used as the filer on the information returns being transmitted. Do not fill in both boxes 1 and 2.		Name of person to contact if the IRS needs more information Telephone number () For Official Use Only □ □ □ □ □ □ □ □											
1 Employer identification number 1.4"	2 Social security number 1.4"	3 Total number of forms 1.2"	4 Federal income tax withheld 1.4"	5 Total amount reported with this Form 1096 1.9"									
Enter an "X" in only one box below to indicate the type of form being filed. If this is your FINAL return, enter an "X" here <input type="checkbox"/>													
W-2G 32 <input type="checkbox"/>	1098 81 <input type="checkbox"/>	1098-E 82 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>	1099-A 80 <input type="checkbox"/>	1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>	1099-INT 92 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 95 <input type="checkbox"/>	1099-MSA 94 <input type="checkbox"/>	1099-OID 96 <input type="checkbox"/>
1099-PATR 97 <input type="checkbox"/>	1099-R 98 <input type="checkbox"/>	1099-S 75 <input type="checkbox"/>	5498 28 <input type="checkbox"/>	5498-MSA 27 <input type="checkbox"/>									

.50"

8.00"

11.00"

.35"

.25"

4.50"

Please return this entire page to the Internal Revenue Service. Photocopies are NOT acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

Instructions

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. (See *Where To File on the back.*) DO NOT USE FORM 1096 TO TRANSMIT MAGNETIC MEDIA. See Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically.

Use of preprinted label. If you received a preprinted label from the IRS with Package 1099, place the label in the name and address area of this form inside the brackets. Make any necessary changes to your name and address on the label. However, do not use the label if the taxpayer identification number (TIN) shown is incorrect. **Do not prepare your own label. Use only the IRS-prepared label that came with your Package 1099.**

If you are not using a preprinted label, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

Filer. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1099, 1098, 5498, or W-2G. A filer includes a payer, a recipient of mortgage interest payments (including points) or student loan interest, an educational institution, a broker, a barter exchange, a creditor, a person reporting real estate transactions, a trustee or issuer of any individual retirement arrangement or a medical savings account, and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Transmitting to the IRS. Send the forms in a flat mailing (not folded). Group the forms by form number and transmit each group with a **separate** Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. **Do not** send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

Box 1 or 2. Complete only if you are not using a preprinted IRS label. Individuals not in a trade or business must enter their social security number in box 2; sole proprietors and all others must enter their employer identification number in box 1. However, sole proprietors who do not have an employer identification number must enter their social security number in box 2.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 5498 with a Form 1096 and you have correctly completed two Forms 5498 on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total Federal income tax withheld shown on the forms being transmitted with this Form 1096.

For more information and the Paperwork Reduction Act Notice, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G. Form 1096 (1998)
Cat. No. 144000