# Revenue Procedure 2001-50

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Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S



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NOTE: This revenue procedure will be reprinted as the next revision of IRS Publication 1179, Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, W-2G (and 1042-S).

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#### Part 1 General Information

#### Section 1.1 - Overview of Revenue Procedure 2001-50

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the requirements for the year 2001 for:

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
- Using official or acceptable substitute forms to furnish information to recipients.

1.1.2 Which Forms Are Covered? This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-E	Student Loan Interest Statement
1098-T	Tuition Payments Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-В	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-DIV	Dividends and Distributions
1099-G	Certain Government and Qualified State Tuition Program Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives

	1099-R	Distributions From Pensions, Annuities, Retirement or Profit-
		Sharing Plans, IRAs, Insurance Contracts, etc.
	1099-S	Proceeds From Real Estate Transactions
	5498	IRA Contribution Information
	5498-MSA	Archer MSA or Medicare+Choice MSA Information
	W-2G	Certain Gambling Winnings
	1042-S	Foreign Person's U.S. Source Income Subject to Withholding
1.1.3 Scope	IRS. For a substitute form or the specifications outlin <b>ments listed above to the</b> proved form."	the procedure, a substitute form or statement is one that is not printed by the a or statement to be acceptable to the IRS, it must conform to the official form and in this revenue procedure. <b>Do not submit any substitute forms or state-IRS for approval.</b> Privately printed forms may not state "This is an IRS ap-
	payments) are required by for these payments. These	the Internal Revenue Code (the Code) to file information returns with the IRS e filers must also provide this information to their recipients. See <b>Part 4</b> for recipient statements (generally Copy B).
	file information returns on	The Code contains requirements for filers of information returns. A filer must magnetic media, through electronic filing, or on paper. A filer who is required ation returns of any one type during a calendar year must file those returns by nic filing.
	Exception. Filers are not Forms 1098-E or 1098-T.	required to use magnetic media or electronic filing when filing 250 or more
	1098-E and 1098-T filers quirements for filing info structions for Forms 109	hall volume filers (fewer than 250 returns during a calendar year) and Form may file the forms on magnetic media or electronically. See the legal re- rmation returns (and providing a copy to a payee) in the <b>2001 General In- 99, 1098, 5498, and W-2G</b> and the <b>2001 Instructions for Form 1042-S.</b> In Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or
1.1.4 For More Information	<ul> <li>filers may prepare substitu</li> <li>For copies of the offinit number at 1-800-TAX</li> <li>The IRS operates a correturns, penalties, and</li> </ul>	es the forms on which various payments must be reported. Alternatively, te copies of these IRS forms and use such forms to report payments to the IRS. cial forms and the instruction booklet for the reporting year, call our toll-free <b>X-FORM (1-800-829-3676).</b> entral call site in Martinsburg, WV, to answer questions related to information I backup withholding. Call <b>304-263-8700</b> Monday through Friday 8:30 a.m. to e. The TTY/TDD number is <b>304-267-3367.</b>
1.1.5 Changes to the	The following changes hav	ve been made to this year's Revenue Procedure:
Revenue Procedure	<ul> <li>holding, were added to the form.</li> <li>Form 1099-MISC was 18 were added for improvement was labeled.</li> <li>Extra boxes for contational A new box 2 was add</li> <li>On Form 1098-T: Brenumbered 4 and 5.</li> </ul>	ons for Form <b>1042-S</b> , Foreign Person's U.S. Source Income Subject to Withto the Revenue Procedure as Section 5.1. Exhibit U also shows an example of as reformatted to 2, instead of 3, forms per page. Also: New boxes 14 through proved processing, boxes 11 and 12 were renumbered as 16 and 17, and box 13 ct information were added to Form <b>1096</b> . ed to Form <b>1098-E</b> . Boxes 1 and 2 were labeled, new box 3 was added, and boxes 3 and 4 were ed, and boxes 2c and 2d were renumbered 2d and 2e on Form <b>1099-DIV</b> .

	<ul> <li>New box 4 was added, and box 4 was renumbered 5 on Form 1055-LTC.</li> <li>New box 4 was added, a checkbox was removed from box 6, and boxes 4-10 were renumbered 5-11 on Form 5498.</li> </ul>
1.1.6 Some	Some changes anticipated for the 2002 forms are:
Changes for 2002	<ul> <li>New Form 1099-Q, Qualified Tuition Program Payments (Under Section 529), is being developed.</li> <li>The title of Form 1099-G is being changed to Certain Government Payments.</li> <li>The title of Form 1099-MSA is being changed to Distributions From an Archer MSA or Medicare+Choice MSA</li> <li>The title of Form 5498 is being changed to IRA and Coverdell ESA Contribution Information.</li> <li>The title of Form 5498-MSA is being changed to Archer MSA or Medicare+Choice MSA Information</li> </ul>

New how 4 was added and how 4 was remumbered 5 on Form 1000 LTC

# Section 1.2 - General Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S

**1.2.1 Introduction** Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, W-2G, and 1042-S that totally conform to the specifications listed 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 and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to: Internal Revenue Service Attn: Substitute Forms Program W:CAR:MP:FP:S:SP 1111 Constitution Ave., NW Room 5244 IR Washington, DC 20224 Note: Allow at least 45 days for the IRS to respond. You may also contact the Substitute Forms Program Unit via e-mail at tfp@publish.no.irs.gov. Please enter "Substitute Forms" on the Subject Line. 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 2001 forms only. 1.2.2 Copy A Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are **Specifications** not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Code. 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. **Caution:** Overuse of proportional fonts may cause you to be subject to penalties and delays in processing. 1.2.3 Copy B and Copies B and Copies C of the following forms must contain the information in Part 4 to be considered a **Copy C Specifications** "statement" or "official form" under the applicable provisions of the 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, form name, and the information for composite Form 1099 statements as outlined under Section 4.2. Copy B of the following forms are: Form Recipient 1098 For Payer

1098-E; 1099-A

For Borrower

1098-T	For Student
1099-C	For Debtor
1099-LTC	For Policyholder
1099-R; W-2G	(These forms may require Copy B to be attached to the Federal income tax return.)
1099-S	For Transferor
All other Forms 1099	For Recipient
5498; 5498-MSA	For Participant

#### Copy C of the following forms are:

Form	Recipient
1099-LTC	For Insured
1099-R	For Recipient's Records
W-2G	For Winner's Records

**Note:** On Copy C, Form 1099-LTC, you may reverse the locations of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.

#### Section 1.3 - Definitions

1.3.1 Form Recipient	<b>Form recipient</b> means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms ("payer," "borrower," "student," "debtor," "policyholder," "insured," "transferor," "recipient," "participant," or, in the case of Form W-2G, the "winner"). See <b>Section 1.2.3</b> earlier.
1.3.2 Filer	<b>Filer</b> means the person or organization required by law to file a form listed in <b>Section 1.1.2</b> with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions, trustee or issuer of any individual retirement arrangement or medical savings account, or lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.
1.3.3 Substitute Form	<b>Substitute form</b> means a paper substitute of Copy A of an official form listed in <b>Section 1.1.2</b> that totally conforms to the provisions in this revenue procedure.
1.3.4 Substitute Form Recipient Statement	<b>Substitute form recipient statement</b> means a paper statement of the information reported on a form listed in <b>Section 1.1.2.</b> This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.
1.3.5 Composite Substitute Statement	<b>Composite substitute statement</b> means 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 designated separately and must contain all the requisite Form 1099 information except as provided under <b>Section 4.2.</b> A composite statement <b>may not</b> be filed with the IRS.

#### Part 2 Specifications for Substitute Forms 1096 and Copies A of Forms 1098, 1099, and 5498 (All Filed With the IRS)

#### Section 2.1 - Specifications

2.1.1 General	Form identifying numbers (e.g., 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-
Requirements	based ink in print positions 15 through 19 using an OCR A font. The checkboxes to the right of the form

	identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "COR- RECTED" checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See <b>Exhibits D and K.</b>
	The substitute form must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see <b>Exhibits A through U</b> 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 per- mitted 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.
2.1.2 Color and Paper Quality	Color and paper quality for Copy A (cut sheets and continuous pinfeed 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.
	• Acidity: Ph value, average, not less than
	• Basis Weight: 17 x 22-500 cut sheets
	Metric equivalent— $g/m^2$
	<ul> <li>Stiffness: Average, each direction, not less than—milligrams</li></ul>
	• Tearing strength: Average, each direction, not less than—grams
	Opacity: Average, not less than—percent
	Thickness: Average—inch
	Metric equivalent—mm
	Porosity: Average, not less than—seconds
	• Finish (smoothness): Average, each side—seconds
	• Dirt: Average, each side, not to exceed—parts per million
2.1.3 Chemical Transfer Paper	<ul> <li>Chemical transfer paper is permitted for Copy A only if the following standards are met:</li> <li>Only chemically backed paper is acceptable for Copy A. Front and back chemically treated paper cannot be processed properly by machine.</li> <li>Carbon-coated forms are not permitted.</li> <li>Chemically transferred images must be black.</li> </ul>
	All copies must be <b>clearly legible.</b> Hot wax and cold carbon spots <b>are not</b> permitted for Copy A. <b>Inter-</b> <b>leaved carbon</b> should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.
2.1.4 Printing	All print on <b>Copy A of Forms 1098, 1099, 5498,</b> and the print on <b>Form 1096</b> above the statement " <i>Please return this entire page to the Internal Revenue Service. Photocopies are not acceptable.</i> " must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number <b>must</b> be in nonreflective carbon-based <b>black</b> ink in OCR A font.
	The shaded areas of any substitute form should generally correspond to the format of the official form.
	The printing for the <b>Form 1096</b> statement and the following text may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096 where it will not bleed through and interfere with scanning.
	<b>Note:</b> The instructions on the front and back of <b>Form 1096</b> , which include filing addresses, must be printed.

	Separation between fields must be 0.1 inch.
	Except for Form 1099-R and 1099-MISC, the numbered captions are printed as solid with no shaded background.
	Other printing requirements are discussed below.
2.1.5 OCR Specifications	The contractor must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the "Scan-Optics Series 9000" Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.
	<ul> <li>The following testers and ranges are acceptable:</li> <li>MacBeth PCM-II. 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.</li> <li>Kidder 082A. The tested 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).</li> <li>Alternative testers. Alternative testers must be approved by the Government so that tested PCS values can be established. You may obtain approval by writing to the following address:</li> </ul>
	Commissioner of Internal Revenue Attn: W:CAR:MP:M:T:M, Room 1225 Tax Products 1111 Constitution Avenue, NW Washington, DC 20224
2.1.6 Typography	Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.
	Note: The form identifying number must be nonreflective carbon-based black ink in OCR A font.
2.1.7 Dimensions	Generally, three <b>Forms 1098, 1099,</b> or <b>5498</b> ( <b>Copy A</b> ) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.
	Exceptions. Forms 1099-MISC, 1099-R, and 1042-S contain two documents per page.
	There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a $1/32$ (0.0313) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See <b>Exhibits A through U</b> in this publication for the correct form measurements.
	These measurements are constant for all <b>Forms 1098, 1099, and 5498.</b> These measurements are shown only once in this publication, on Form 1098 (Exhibit B). Exceptions to these measurements are shown on the rest of the exhibits.
	The depth of the individual trim size of each form on a page must be 3 2/3 inches, the same depth as the official form.
	Exceptions. The depth of Forms 1099-MISC and 1099-R is 5 1/2 inches.
2.1.8 Perforation	Copy A (three per page; two per page for <b>Forms 1099-MISC</b> and <b>1099-R</b> ) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3 2/3" forms (5 1/2" for Forms 1099-MISC or 1099-R) on a single copy page of Copy A.
	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 (two for <b>Forms 1099-MISC</b> or <b>1099-R</b> ).
	<b>Note:</b> Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for <b>Forms 1099-R</b> and <b>1099-MISC</b> , and Copy D for <b>Forms 1099-LTC</b> and <b>1099-R</b> ) in the set.
2.1.9 What To Include	You must include the OMB Number on <b>Copies A</b> and <b>Form 1096</b> in the same location as on the official form.

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G" *must* be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Form 1096.

A postal indicia may be used if it meets the following criteria:

- It is printed in the OCR ink color prescribed for the form, and
- No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of **Copy A**, or on the bottom margin on the back of each **Form 1096**.

The Catalog Number (Cat. No.) shown on the 2001 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

#### Section 2.2 - Instructions for Preparing Paper Forms That Will Be Filed With the IRS

2.2.1 Recipient Information	The form recipient's name, street address, city, state, and ZIP code information should be <b>typed or ma-</b> <b>chine printed in black ink</b> in the same format as shown on the official IRS form. The city, state, and ZIP code must be on the same line.
	<ul> <li>The following rules apply to the form recipient's name(s):</li> <li>The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.</li> <li>No descriptive information or other name may precede the form recipient's name.</li> <li>Only <b>one</b> form recipient's name may appear on the first name line of the form.</li> <li>If the multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).</li> <li>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 the:</li> <li>Trust's employer identification number (EIN) in the recipient's TIN area,</li> <li>Trust's name on the recipient's first name line, and</li> <li>Name of the trustee on the recipient's second name line.</li> </ul>
	Although handwritten forms will be accepted, the IRS prefers that filers <b>type or machine print</b> data en- tries. Also, filers should insert data in the <b>middle of blocks</b> well separated from other printing and guide- lines, and take measures to guarantee clear, dark black, sharp images. Carbon copies and photocopies are not acceptable.
2.2.2 Account Number Box	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 ac- count number or designation on paper documents if your recordkeeping system uses, for identification purposes, the account number or designation in conjunction with, or instead of, the name, social security number, or employer identification number.
	If you furnish the account number, the IRS will include it in future notices to you about backup withhold- ing. If you use window envelopes and a reduced rate 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.
2.2.3 Specifications and Restrictions	Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). <b>Proportional spaced fonts are unacceptable.</b>
	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 the IRS. The size specified <b>does not include pin-feed holes</b> . Pinfeed holes <b>must not</b> be present on forms filed with the IRS.

#### Do not:

- Use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Use dollar signs (\$), ampersands (&), asterisks (\*), commas (,), or other special characters in the numbered money boxes.
- **Exception.** Use decimal points to indicate dollars and cents (e.g., 2000.00 is acceptable).
- Fold **Forms 1096, 1098, 1099,** or **5498** mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS's ability to machine scan the type of documents.
- Type other information on Copy A.
- Cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

# 2.2.4 Where To File Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G giving a quick guide to which form must be filed to report a particular payment.

#### Part 3 Specifications for Substitute Form W-2G (Filed With the IRS)

#### Section 3.1 - General

**3.1.1 Purpose** The following specifications give the format requirements for substitute **Form W-2G** (**Copy A only**), which is filed with the IRS.

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

#### Section 3.2 - Specifications for Copy A of Form W-2G

**3.2.1 Substitute Form** You must follow these specifications when printing substitute Copy A of the Form W-2G. **W-2G** (Copy A)

Item	Substitute Form W-2G (Copy A)	
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.	
Ink Color and Quality	All printing must be in a high quality nongloss black ink.	
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either $1/2$ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.	
Dimensions	The official form is 8 inches wide x 3 2/3 inches deep, exclusive of a 2/3 inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be 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. 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.	

Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the inter- nal 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 avoid smudging.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification num- ber (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms

#### Part 4 Substitute Statements to Form Recipients and Form Recipient Copies

#### Section 4.1 - Specifications

4.1.1 Introduction	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 to determine how certain statements must be provided to recipients (statement mailing requirements for most <b>Forms 1099-DIV</b> and <b>1099-INT</b> , all <b>Forms 1099-OID</b> and <b>1099-PATR</b> , and <b>Form 1099-MISC</b> or <b>1099-S</b> for royalties).
	<b>Note:</b> A trustee of a grantor-type trust may choose to file <b>Forms 1099</b> and furnish a statement to the grantor under Regulations sections $1.671-4(b)(2)(iii)$ and $(b)(3)(ii)$ . The statement required by those regulations is not subject to the requirements outlined in this section.
4.1.2 Substitute Statements to Recipients for Certain Forms 1099-INT and 1099-DIV, and for Forms 1099-OID and 1099-PATR	The rules in this section apply to <b>Form 1099-INT</b> (except for interest reportable under section 6041), <b>1099-DIV</b> (except for section 404(k) dividends), <b>1099-OID</b> , and <b>1099-PATR only.</b> You may furnish form recipients with <b>Copy B</b> of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same language as 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). Except for state income tax withholding information, information not required by the official form should not be included on the substitute form. 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:
	<ol> <li>Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form. Note: For 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.</li> <li>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.</li> <li>The form recipient statement must contain the following 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.</li> </ol>

- 4. The box caption "Federal income tax withheld" must be in boldface 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 5**.
- **6.** The form recipient statement must contain the tax year (e.g., 2001), form number (e.g., Form 1099-INT), and form name (e.g., Interest Income) of the official IRS Form 1099. This information must be displayed prominently 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 **Section 4.4** 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, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
- 8. Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR *must* include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
- **9.** Until new regulations are issued, the IRS will not assess penalties for use of a logo (e.g., the name of the payer in any typeface, font, or style, and/or a symbolic icon) or slogan on a recipient statement 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 for a reasonable payee to recognize the importance of the statement for tax reporting purposes.
- 10. A mutual fund family may state separately 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 stated separately. 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, 1099-DIV, and 1099-OID information. Each fund and its earnings must be stated separately. The form must contain an instruction to the recipient's tax return. The form cannot contain an aggregate total of 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 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 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

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, W-2G, 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. To be acceptable, a substitute form 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 displayed prominently together in one area on 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.
- 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 direct access telephone number of an individual who can answer questions about the statement. You may include the telephone number conspicuously 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 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.

4.1.3 Substitute Statements to Recipients for Certain Forms 1098, 1099, 5498, and W-2G Note: You cannot make this change on Copy A.

5. You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Form 1099-B, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for 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 and Copy C must be furnished to the recipient. If Federal income tax is not withheld, only Copy C of Form 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those 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.** If you use carbon to produce recipient statements, the quality of the carbon must meet the following standards:
  - All copies must be **clearly legible**,
  - All copies must be able to be photocopied, and
  - Fading must not diminish legibility and the ability to photocopy.

In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.

- 7. A mutual fund family may state separately 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 stated separately. The form must contain an instruction to the recipient that each fund's (not the mutual fund family's) name and amount must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.
- 8. You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S in Section 4.3.2 and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.
- **9.** For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note: You cannot make this change on Copy A.

- **10.** On **Copy C** of **Form 1099-LTC**, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- Logos are permitted on substitute recipient statements for the forms listed in this section (Section 4.1.3).

#### Section 4.2 - Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-INT, 1099-DIV, 1099-MISC, and 1099-S, and for Forms 1099-OID and 1099-PATR A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-MISC or 1099-S (for royalties only), 1099-OID, or 1099-PATR) 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 earlier in **Section 4.1.2**.

- All information pertaining to a particular type of payment must be located and blocked together on the form and 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.
- The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.

	<ul> <li>Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only 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.</li> <li>A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.</li> </ul>
4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3	A composite form recipient statement for the forms specified in <b>Section 4.1.3</b> 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 allowed for a combination of forms listed in <b>Section 4.1.3</b> and forms listed in <b>Section 4.1.2</b> .
	<b>Exceptions. Form 1099-B</b> information may be reported on a composite form with the forms specified in Section 4.1.2 as described in Section 4.2.1. In addition, royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in Section 4.1.2.
	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 <b>Section 4.2.1</b> as well as the requirements in <b>Section 4.1.3</b> . A composite statement of <b>Forms 1098</b> and <b>1099-INT</b> (for interest reportable under section 6049) is <b>not</b> allowed.

#### Section 4.3 - Required Legends

4.3.1 Required Legends for Forms 1098	<ul> <li>Form 1098 recipient statements (Copy B) must contain the following legends:</li> <li>Form 1098 <ol> <li>"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."</li> <li>"Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."</li> </ol> </li> <li>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 deduction for student loan interest."</li> </ul>
	• Form 1098-T – "This is important tax information and is being furnished to the Internal Revenue Service."
4.3.2 Required Legends for Forms 1099 and W-2G	<ul> <li>Forms 1099 and W-2G recipient statements must contain the following legends:</li> <li>Forms 1099-A and 1099-C - Copy B</li> <li>"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 taxable income results from this transaction and the IRS determines that it has not been reported."</li> <li>Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, and 1099-PATR - Copy B</li> <li>"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."</li> <li>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 income is taxable and the IRS determines that it has not been reported."</li> </ul>

Copy C – "Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return."

Form 1099-MSA – Copy B •

	<ul> <li>"This information is being furnished to the Internal Revenue Service."</li> <li>Form 1099-R –</li> </ul>
	<b>Copy B</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."
	<ul> <li>Copy C – "This information is being furnished to the Internal Revenue Service."</li> <li>Form 1099-S – Copy B</li> </ul>
	<ul> <li>"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."</li> <li>Form W-2G –</li> </ul>
	<b>Copy B</b> – "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."
	<b>Copy C</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 income is taxable and the IRS determines that it has not been reported."
4.3.3 Required Legends for Forms 5498	<ul> <li>Form 5498 recipient statements (Copy B) must contain the following legends:</li> <li>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 IRS.</li> <li>Form 5498-MSA – "The information in boxes 1 through 6 is being furnished to the Internal Revenue Service."</li> </ul>
Section 4.4 - Misc	ellaneous Instructions for Copies B, C, D, 1, and 2
4.4.1 Copies	<b>Copies B, C,</b> and in some cases, <b>D, 1, and 2</b> are included in the official assembly for the convenience of the filer. You are not legally required to include all these copies with the privately printed substitute forms. Furnishing Copies B and, in some cases, C will satisfy the legal requirement to provide statements of information to form recipients.
	<b>Note:</b> If an amount of Federal income tax withheld is shown on <b>Form 1099-R</b> or <b>W-2G</b> , <b>Copy B</b> (to be attached to the tax return) and <b>Copy C</b> must be furnished to the recipient. <b>Copy D</b> (Forms 1099-R and W-2G) may be used for filer records. Only <b>Copy A</b> should be filed with the IRS.
4.4.2 Arrangement of Assembly	<b>Copy A ("For Internal Revenue Service Center") of all forms must be on top.</b> The rest of the assembly must be arranged, from top to bottom, as follows.
	<ul> <li>For:</li> <li>Form 1098—Copy B "For Payer"; Copy C "For Recipient."</li> </ul>
	• Form 1098-E—Copy B "For Borrower"; Copy C "For Recipient."
	<ul> <li>Form 1098-T—Copy B "For Student"; Copy C "For Filer."</li> <li>Form 1099-A—Copy B "For Borrower"; Copy C "For Lender."</li> </ul>
	<ul> <li>Form 1099-A—Copy B "For Borrower"; Copy C "For Lender."</li> <li>Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, and 1099-PATR—Copy B</li> </ul>
	"For Recipient"; Copy C "For Payer."
	• Form 1099-C—Copy B "For Debtor"; Copy C "For Creditor."
	• Form 1099-LTC—Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer."
	<ul> <li>Form 1099-LTC—Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer."</li> <li>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"; and Copy C "For Payer."</li> </ul>

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."

	<ul> <li>Form 1099-S—Copy B "For Transferor"; Copy C "For Filer."</li> <li>Form 5498—Copy B "For Participant"; Copy C "For Trustee or Issuer."</li> <li>Form 5498-MSA—Copy B "For Participant"; Copy C "For Trustee."</li> <li>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."</li> </ul>
4.4.3 Perforations	Perforations are required between forms on all copies except Copy A to make separating the forms easier. (Copy A of Form W-2G may be perforated.)
	Part 5 Additional Instructions for Substitute Forms 1098, 1099, 5498, W-2G, and 1042-S
Section 5.1 - Paper	Substitutes for Form 1042-S
5.1.1 Paper Substitutes	Paper substitutes of Copy A for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the Internal Revenue Service. Proposed substitutes not conforming to these specifications must be submitted for consideration.
	<b>Note:</b> Copies B, C, D, and E of Form 1042-S may contain multiple income entries for the same recipient, i.e. multiple rows of the top boxes 1-8 of the Form.
5.1.2 Time Frame For Submission of Form 1042-S	The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.
5.1.3 Revisions	Form 1042-S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.
5.1.4 Obtaining Copies	Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets (no carbon interleaves) of these forms. Continuous fan-fold/pinned forms are not provided.
5.1.5 Instructions	Instructions for withholding agents:
For Withholding Agents	<ul> <li>Only original copies may be filed with the Service. Carbon copies and reproductions are not acceptable.</li> <li>The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000–00–0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.</li> <li>Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ribbon and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.</li> <li>The "VOID," "CORRECTED," and "PRO-RATA BASIS REPORTING" boxes must be printed at the top center of the form under the title and checked, if applicable.</li> <li>Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.</li> </ul>

#### 5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements	
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the di- mensions of the substitute form may differ. The Government Print- ing Office (GPO) symbol must be deleted. The exact dimensions are found below.	
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be used on copies provided to recipients only. All boxes appearing on the offi- cial form must be present on the substitute form, with appropriate captions.	
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.	
Typography	Type must be substantially identical in size and shape to correspond- ing type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.	
Carbons	Carbonized forms or "spot carbons" are not permissible. Interleaved carbons, if used, must be of good quality to preclude smudging and should be black.	
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "For In- ternal Revenue Service," Copies B, C, and D "For Recipient," and Copy E "For Withholding Agent."	
Color Quality of Paper	<ul> <li>Paper For Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.</li> <li>Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.</li> </ul>	
Dimensions	<ul> <li>The official form is 8 inches wide x 5 1/2 inches deep, exclusive of a 1/2 snap stub on the left side of the form. The snap feature is not required on substitutes.</li> <li>The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be 1/2 inch and free of all printing other than that shown on the official form.</li> <li>The depth of a substitute Copy A must be a minimum of 5 1/6 inches and a maximum of 5 1/2 inches.</li> </ul>	
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other Federal and State re- turns they file. Copy E may be used as a withholding agent's record/copy.	

#### Section 5.2 - OMB Requirements for All Forms in This Revenue Procedure

5.2.1 OMB	The Paperwork Reduction Act (the Act) of 1995 (Public Law 104–13) requires that:
Requirements	• The OMB approves all IRS tax forms that are subject to the Act.
	• Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The
	official OMB numbers may be found on the official IRS printed forms and are also shown on the
	forms in the exhibits in <b>Part 6.</b> )
	• Each IRS form (or its instructions) states:
	1. Why the IRS needs the information,
	2. How it will be used, and
	3. Whether or not the information is required to be furnished to the IRS.
	This information must be provided to any users of official or substitute IRS forms or instructions.
5.2.2 Substitute	The OMB requirements for substitute IRS forms are:
Form Requirements	• Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
	• For Copy A, the OMB number must appear exactly as shown on the official IRS form.
	• For any copy other than Copy A, the OMB number must use one of the following formats.
	1. OMB No. XXXX-XXXX (preferred) or
	2. OMB # XXXX-XXXX (acceptable).
5.2.3 Required Explanation to Users	All substitute forms ( <b>Copy A only</b> ) must state "For Privacy Act and Paperwork Reduction Act Notice, see the <b>2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b> " (or "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." for Copy A of Form 1042-S).
	If no instructions are provided to users of your forms, you must furnish them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

#### Section 5.3 - Reproducible Copies of Forms

5.3.1 Introduction	<ul> <li>You can order official IRS forms and information copies of Fed tribution Center at 1-800-829-3676. Other ways to get Federal to</li> <li>The Internet.</li> <li>CD-ROM.</li> <li>GPO Superintendent of Documents Bookstores.</li> </ul>	
	<b>Note:</b> Several IRS forms are provided electronically on the Forms CD-ROM, but Copy A of Forms <b>1096</b> , the <b>1098</b> series, used for filing with the IRS when printed from a conventional p requirements as described in Part 2 of this publication.	1099 series, and 5498 series cannot be
5.3.2 Internet	You can download tax materials from the Internet.	
	You Can Access the Internet by	Using
	File Transfer Protocol (FTP)	ftp.irs.gov
	World Wide Web	www.irs.gov
5.3.3 IRS Federal Tax Forms CD-ROM	The IRS also offers an alternative to downloading electronic files cess to tax forms and instructions through its Federal Tax Forms the upcoming filing season. Order <b>Pub. 1796</b> , IRS Federal Tax Internet Web Site at <b>www.irs.gov/cdorders</b> or by calling 1-877-	CD-ROM. The CD will be available for x Products CD-ROM, by using the IRS's
5.3.4 GPO Supt. of Documents Bookstores	The Government Printing Office (GPO) Superintendent of Do copies of tax forms, instructions, and publications.	cuments Bookstores also sell individual

5.4.1 Other Revenue	Revenue Procedure 2000-28, 2000-27 I.R.B. 60, which provides rules and specifications for private print-
Procedures	ing of 2000 substitute forms and statements to recipients, is superseded.

#### Part 6 Exhibits

#### Section 6.1 - Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose	Exhibits A through U illustrate some of the specifications that were discussed earlier in this revenue pro- cedure. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.
	Generally, the illustrated dimensions apply to all like forms. For example, Exhibit B shows 11.00" from the top edge to the bottom edge of Form 1098 and .85" between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed three to a page.
6.1.2 Guidelines	<ul> <li>Keep in mind the following guidelines when printing substitute forms.</li> <li>Closely follow the specifications to avoid delays in processing the forms.</li> <li>Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.</li> <li>Do not add the text line "Do Not Cut or Separate Forms on This Page" to the bottom form. This will cause inconsistency with the specifications.</li> </ul>

### **Exhibit A**

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	Form 1	096 of the Treasur			Ann			y and nation			tal	of			0. 1545-0108	
4.50"	Str Cit Name of p	y, state, a person to c	and ZIP c	ding room	or suite	Telep (	bhone nur					= 7.30'== For (	2.25* Official	Use O	niy	.3
a sura da Maria	Fax numt () 1 Employer		number 2	Social secu	rity number	3 Tol	tal number		Federal	income ta	x withh	ekd <b>5</b> Tot	al amount repo	orted with this	Form 1096	
	Enter an W-2G 32			1.44 below to inc 1098-T 83			1.20 m being 1099-C 85	·····		-G 109		A     Compared with a com	1099-MISC 95	.90"	1099-OID 96	
	1099-PATR 97	1099-R 98	1099-S 75	5498 28	5498-MSA 27								<u> </u>	1		
	Under per correct, and Signature	l complete.	rjury, I decl	are that I hav		t this return	and accor	npanying doc	uments,	, and, to t	the bes	t of my kno	wledge and Date		are true,	-
	Instru Purpose of 1098, 549 use Form Transmitt Magnetica Who must this form left area of payer, a re points) or broker, a le estate trai retirement (including an interes the proper Preaddre 1096 from Forms 109 Service. If correction Note: You Package of If you an name, add	ctions of form. L 1096 to 1 al of Inform ally/Electro t file. The must be of Form 1 ecipient of student k barter exc nsactions, a mangem a Medica t in secure t'in	Jse this for -2G to the transmit mation Re onically. a name, a the same (099, 109) f mortgag aa intere hange, a a trustee heant or a in re+Choicc ed proper ten aband m 1096. If with Pack 5498, and e imprinte ord anger rece mg a preasu uding roo	orm to tran e Internal F magnetic turns Repo ddress, an e as those 8, 5498, or e interest st, an educ creditor, a e MSA), an ty or who loned. f you recei age 1099, d W-2G to ed informat <i>ive an IRS</i> ddressed f m, suite, co n the form	evenue's media. Sorted and TIN of you enter w-2G. A payments cational in person no of any inc vings acc d a lende has reaso ved a pre- use it to the Inter- tion is inc -prepared orm, enter r other un	the filer r in the u filer inclu (including sistitution, porting re- lividual sount (MS r who acc n to know addressed transmit p nal Revenu orrect, ma f label with r the filer	11 1099, o not 4804, on upper udes a 3 a eal A) quires v that d Form vaper ue ake h your	2002. Whe Send a followin If you offic reside indi Alabarn Louisia Texas Arkans Maine, New Y West V Illinois, Michig, Nebras	ry 28, ; re T( It infom ng: rr prime e or ag or ag noce in rvidual, ma, Ariz na, Ariz na, Ariz na, Ariz na, Ariz na, Ariz na, Ariz na, Ariz rignia Indian an, Mir ka, No	2002. Fil o File mation m cipal bu gency, on the cas , is locat v zona, Flo ssissippi nnecticu achusetts nio, Rhoo	le Forr etums siness r lega se of a ted in wrida, C i, New tt, Ken s, New Kansa Kansa, Oł	n 1096 wi filed on p <b>5,</b> <b>1</b> an Beorgia, Mexico, tucky, Hampshi nd, Vermo	re, C	1098, or W 498 by Ma Form 1096 Use the Internal Service add	y 31, to the following Revenue Center Iress TX 73301	
	For more	informatic	on and the		ct and Pa			n Act Notic W-2G.	e,	C	Cat. N	0. 14400	0	Form 10	<b>)96</b> (2001)	

### Exhibit B

8181		50" <u> 50"</u> <u> 4.70"</u>	
	, address, and telephone number	OMB No. 1545-0901 2001 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identificatio		Mortgage interest received from payer(s)/borrower(s)     2.80"	Copy A For
PAYER S/BORROWER'S name	3.40*	Points paid on purchase of principal residence     \$	Internal Revenue Service Center File with Form 1096.
Street address (including apt. n	10.)	<ul> <li>3 Refund of overpaid interest</li> <li>\$</li> </ul>	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code Account number (optional)		4 2.83°	Notice, see the 2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1098	Ca	t. No. 14402K Department of the Treasury -	·
Do Not Cut or Sepa	arate Forms on This Page	— Do Not Cut or Separate Forms	on This Page
8181		8.00"	
	, address, and telephone number	OMB No. 1545-0901 2001 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification	n no. PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Сору А
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence	For Internal Revenue Service Center File with Form 1096.
Street address (including apt. n	IO.)	<ul> <li>3 Refund of overpaid interest</li> <li>\$</li> </ul>	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		4	Notice, see the 2001 General Instructions for
Account number (optional)			Forms 1099, 1098, 5498, and W-2G.
-    11.0	orate Forms on This Page	It. No. 14402K Department of the Treasury - — Do Not Cut or Separate Forms	
BLBL RECIPIENT'S/LENDER'S name	, address, and telephone number	CTED OMB No. 1545-0901 2001 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification	n no. PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence	Internal Revenue Service Center File with Form 1096.
Street address (including apt. n	10.)	3 Refund of overpaid interest \$	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		4	Notice, see the 2001 General
Account number (optional)			Instructions for Forms 1099, 1098,
			5498, and W-2G.

J.

### Exhibit C

	ess, and telephone number	CORRECTED	OMB No. 1545-1576 2001	Stude Loan Intere Stateme
			Form 1098-E	
RECIPIENT'S Federal identification no.	BORROWER'S social security	number 1 Student Ioan in	terest received by lender 2.80*	Copy
BORROWER'S name				Internal Reven
	3.40*			File with Form 10
Street address (including apt. no.)				For Privacy and Paperw Reduction
City, state, and ZIP code		2.8	3"	Notice, see 2001 Gene
Account number (optional)		2 Check if box and/or capitaliz	1 includes loan origination fees ed interest	Instructions     Forms 1099, 10     5498, and ₩-3
Form 1098-E		Cat. No. 25088U		easury - Internal Revenue Sen
Do Not Cut or Separate	e Forms on This	Page — Do No	ot Cut or Separate	
8484		CORRECTED	OMB No. 1545-1576	
RECIPIENT'S/LENDER'S name, addr	ess, and telephone number		UMB NO. 1545-1578	Stude
			2001	Loan Intere
				Stateme
			Form 1098-E	
RECIPIENT'S Federal identification no.	BORROWER'S social security	number 1 Student Ioan int	terest received by lender	Сору
BORROWER'S name		Ψ		Internal Reven
				Service Cen File with Form 10
Street address (including apt. no.)				For Privacy and Paperw Reduction
City, state, and ZIP code				Notice, see 2001 Gene
Account number (optional)		2 Check if box	1 includes loan origination fees	Forms 1099, 10
		and/or capitaliz	ed interest	5498, and W-2
Form 1098-E	- Francis - This	Cat. No. 25088U		easury - Internal Revenue Ser
Do Not Cut or Separate	e Forms on this	Page Do No	ot Cut or Separate	Forms on This Pa
		CORRECTED		
B484			//////////////////////////////////////	
B4B4 RECIPIENT'S/LENDER'S name, addr			OMB No. 1545-1576	Stude
				Loan Intere
			OMB No. 1545-1576	+
				Loan Intere
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RECIPIENT'S/LENDER'S name, addr	ess, and telephone number	rnumber 1 Student Ioan in \$	20 <b>01</b> Form 1098-E	Loan Intere Stateme Copy
RECIPIENT'S/LENDER'S name, addr RECIPIENT'S Federal identification no.	ess, and telephone number		20 <b>01</b> Form 1098-E	Loan Intere Stateme Copy Internal Reven Service Cen
RECIPIENT'S/LENDER'S name, addr RECIPIENT'S Federal identification no. BORROWER'S name	ess, and telephone number		20 <b>01</b> Form 1098-E	Loan Intere Stateme Copy Internal Reven Service Cen File with Form 10
RECIPIENT'S/LENDER'S name, addr RECIPIENT'S Federal identification no.	ess, and telephone number		20 <b>01</b> Form 1098-E	Loan Intere Stateme Copy Internal Reven File with Form 10 For Privacy and Paperw
RECIPIENT'S/LENDER'S name, addr RECIPIENT'S Federal identification no. BORROWER'S name	ess, and telephone number		20 <b>01</b> Form 1098-E	Loan Intere Stateme Copy Internal Reven File with Form 10 For Privacy
RECIPIENT'S/LENDER'S name, addr RECIPIENT'S Federal identification no. BORROWER'S name Street address (including apt. no.)	ess, and telephone number	\$	2001 Form 1098-E terest received by lender	Loan Intere Stateme Internal Reven Service Cen File with Form 10 For Privacy, and Paperw Reduction Notice, see

### Exhibit D

.33"				
8383 🖛		REGTED	6.30"	
FILER'S name, street address, city,	, state, ZIP code, and telephone number	er 1 Qualified tuition and related expenses	OMB No. 1545-1574	
				Tuition
		\$ 2 Reimbursements or	- 2001	Payments Statement
		refunds		Statement
		<b>\$</b>	Form <b>1098-T</b>	
FILER'S Federal identification no.	STUDENT'S social security numbe	er 3 Scholarships or grants		Copy A For
STUDENT'S name				Internal Revenue
	3.40*	▶		Service Center File with Form 1096
Street address (including apt. no.)	VEN 18 mm and 18 mm and 18 mm and 19 mm a			For Privacy Act and Paperwork
City, state, and ZIP code			80"	Reduction Act Notice, see the 2001 General
Account number (optional)	·	4 Check if at least		Instructions for
Account number (optional)		half-time student	5 Check if a graduate	Forms 1099, 1098, 5498, and W-2G.
orm 1098-T	(	Cat. No. 25087J	Department of the Treasury	/ - Internal Revenue Service
BBBB FILER'S name, street address, city,	VOID CORF		OMB No. 1545-1574	
		related expenses		Tuition
		\$	2001	Payments
		<ol> <li>Reimbursements or refunds</li> </ol>		Statement
		\$	Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security numbe			Сору А
STUDENT'S name Street address (including apt. no.)				Internal Revenue Service Center File with Form 1096. For Privacy Act
City, state, and ZIP code	747			and Paperwork Reduction Act Notice, see the
Ony, state, and ZIP CODE				2001 General
Account number (optional)		4 Check if at least	5 Check if a graduate	
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4000 T		half-time student .	student	5498, and W-2G.
o Not Cut or Separat	te Forms on This Page	haif-time student .	Department of the Treasury	5498, and W-2G.
o Not Cut or Separat	te Forms on This Page	half-time student .	student       .         Department of the Treasury         tor       Separate         Form         OMB No. 1545-1574	5498, and W-2G. - Internal Revenue Service ns on This Page Tuition
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B3B3 FILER'S name, street address, city,	te Forms on This Page	half-time student .	student       .         Department of the Treasury         tor       Separate         Form         OMB No. 1545-1574	<u>5498, and W-2G</u> . - Internal Revenue Service ns on This Page Tuition Payments
B3B3 FILER'S name, street address, city,	te Forms on This Page	half-time student .	student       .         Department of the Treasury         or       Separate         Form         OMB No. 1545-1574         2001	<u>5498, and W-2G</u> . - Internal Revenue Service ns on This Page Tuition Payments
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ABBB FILER'S name, street address, city, FILER'S Federal identification no.	te Forms on This Page	half-time student .	student       .         Department of the Treasury         or       Separate         Form         OMB No. 1545-1574         2001	5498, and W-2G. Internal Revenue Service ns on This Page Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork
A 383 FILER'S name, street address, city, FILER'S Federal identification no. STUDENT'S name Street address (including apt. no.)	te Forms on This Page	half-time student .	student       .         Department of the Treasury         or       Separate         Form         OMB No. 1545-1574         2001	5498, and W-2G. Internal Revenue Service ns on This Page Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2001 General
8383	te Forms on This Page	half-time student .	student       .         Department of the Treasury         or       Separate         Form         OMB No. 1545-1574         2001	5498, and W-2G. Internal Revenue Service ns on This Page Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the

# Exhibit E

8080		RECTED		_	
LENDER'S name, street address, city,	, state, ZIP code, and telephone no		OMB No. 1545-0877	Ab	Acquisition o andonment o cured Propert
LENDER'S Federal identification number	BORROWER'S identification numb	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding		Сору
BORROWER'S name		3	\$		Fo Internal Revenu
			4 Fair market value of		File with Form 109
Street address (including apt. no.)		5 Was borrower personally lia	ble for repayment of the	e debt?	For Privacy A and Paperwo 40 <del>" Reduction A</del>
City, state, and ZIP code		6 Description of property			Notice, see th 1.80 <sup>°</sup>
Account number (optional)		7			Forms 1099, 109 5498, and W-20
Do Not Cut or Separate		RECTED	OMB No. 1545-0877	Form	s on This Pag
LENDEN 5 name, succession, ony,		1 Date of lender's acquisition or	2001 Form 1099-A 2 Balance of principal	Ab Sec	Acquisition o andonment o cured Propert
LENDER'S Federal identification number	BORROWER'S identification numb	knowledge of abandonment	outstanding		Copy . Fo
BORROWER'S name	L <u></u>	3		property	File with Form 109
Street address (including apt. no.)		5 Was borrower personally lia	<u>A</u> :	e debt?	For Privacy Ad and Paperwor Reduction Ad
City, state, and ZIP code		6 Description of property			Notice, see th 2001 Genera Instructions fo
Account number (optional)					Forms 1099, 109 5498, and W-20
Form 1099-A Do Not Cut or Separate BOBD LENDER'S name, street address, city,	e Forms on This Pag	RECTED	OMB No. 1545-0877	Forms	Acquisition o andonment c
				Sec	ureu Probert
		1 Date of lender's acquisition or knowledge of abandonment	Form <b>1099-A</b> <b>2</b> Balance of principal outstanding		-
LENDER'S Federal identification number	BORROWER'S identification number	knowledge of abandonment			Copy /
	BORROWER'S identification numb	knowledge of abandonment	2 Balance of principal outstanding     \$     4 Fair market value of		Copy / Fo Internal Revenu Service Cente File with Form 1096
BORROWER'S name	BORROWER'S identification numb	er knowledge of abandonment	Balance of principal outstanding     S     4 Fair market value of     S     ble for repayment of the	property debt?	Copy Fo Internal Revenu Service Cente File with Form 109 For Privacy Av and Paperwoi
LENDER'S Federal identification number BORROWER'S name Street address (including apt. no.) City, state, and ZIP code	BORROWER'S identification numb	er knowledge of abandonment	Balance of principal outstanding     S     Fair market value of     S	property	Copy / Fc Internal Revenu Service Cente

# Exhibit F

	state, ZIP code, and tel	lephone no.	1a Date of sale	OMB No. എന	1545-0715		Proceeds From Broker an
			1b CUSIP no.	Form <b>1</b>	<b>UI</b> 099-В	B	arter Exchang Transaction
			2 Stocks, bonds, etc. \$	Reported } to IRS }	Gross procee		90"
PAYER'S Federal identification number	RECIPIENT'S identificat	tion number	3 Bartering		income tax w		Сору
RECIPIENT'S name			5 Description	<u> </u>	3.90"		Fo Internal Revenu Service Cento
			Regulated F	utures Cor	ntracts		File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2001		ed profit or (Ic ontracts—12/3		For Privacy A and Paperwo
City, state, and ZIP code			\$ 1.40"	\$	===1.40*=		Reduction A Notice, see t
A			8 Unrealized profit or (loss) or open contracts—12/31/200	9 Aggreg	ate profit or (	loss)	2001 Gener Instructions f
Account number (optional)		2nd TIN not.	\$	\$ 4.1	<b>۲</b> ۳		Forms 1099, 109 5498, and W-2
PAYER'S name, street address, city, s	state, ZIP code, and tele	ephone no.	1a     Date of sale       1b     CUSIP no.	- 20	1545-0715 О1 099-В		Proceeds From Broker an arter Exchang Transactior
			2 Stocks, bonds, etc.		Gross procee		
PAYER'S Federal identification number	RECIPIENT'S identificati	ion number	3 Bartering	4 Federal	income tax wi		Copy
RECIPIENT'S name			5 Description	\$			Fo Internal Revenu
			Regulated F	utures Cor	tracts		Service Cente File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2001	7 Unrealiz	ed profit or (lo ntracts-12/3	iss) on 1/2000	For Privacy A and Paperwo
City, state, and ZIP code			\$	\$			Reduction A Notice, see the <b>2001 Gener</b>
Account number (optional)		2nd TIN not.	8 Unrealized profit or (loss) or open contracts—12/31/200		ate profit or (	loss)	Instructions f Forms 1099, 109
			\$	\$			5498, and W-2
Form 1099-B Do Not Cut or Separate	e Forms on Ti	his Page	at. No. 14411V — Do Not Cu			Forms	Internal Revenue Servi s on This Pag
<b>7979</b> PAYER'S name, street address, city, s	state, ZIP code, and tek		1a Date of sale 1b CUSIP no.	20	1545-0715 <b>О1</b> 099-В		Broker an arter Exchang Transaction
	state, ZIP code, and tek		1a Date of sale	- 20 Form 1	01 099-в	B	arter Exchang Transaction
PAYER'S name, street address, city, s	state, ZIP code, and tele	ephone no.	1a Date of sale         1b CUSIP no.         2 Stocks, bonds, etc.         \$         3 Bartering	Form 1 Reported } [ 4 Federal	01 099-в	B eds eds less co	arter Exchang Transaction mmissions and option premiu Copy
		ephone no.	<ul> <li>1a Date of sale</li> <li>1b CUSIP no.</li> <li>2 Stocks, bonds, etc.</li> <li>3 Bartering</li> <li>\$</li> <li>5 Description</li> </ul>	Form 1 Reported } [ 4 Federal \$	O1 099-B Gross procee income tax wi	B eds eds less co	arter Exchang Transaction missions and option premiu Copy Fo Internal Revenu Service Center
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Exhibit G

CREDITOR'S name, street address, c		ECTED	OMB No. 1545-1424	
			01110 100. 1040 1424	
			2001	Cancellatio
				of Del
			- 1000 C	
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	Form 1099-C	analart a
	DEDITION SIDENTICATION NUMBER	1,40"	2 Amount of debt can 1.40"	Copy
DEBTOR'S name		3 Interest if included in box 2		F Internal Reven
	3.40"	⇒		Service Cent
		\$		File with Form 109 For Privacy A
Street address (including apt. no.)		5 Debt description		and Paperwo
City state and 700 and				Reduction A Notice, see t
City, state, and ZIP code				2001 Gene
Account number (optional)		6 Check for bankruptcy	7 Fair market value of	property Forms 1099, 109
			\$	<b>5498.</b> 1.35"
Form 1099-C	(	Cat. No. 26280W	Department of the T	reasury - Internal Revenue Serv
<b>B585</b> CREDITOR'S name, street address, c		ECTED	OMB No. 1545-1424	1
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			2001	Cancellatio
				of Del
			Form 1099-C	
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DEBTOR'S name		3 Interest if included in box 2	2 4	Internal Reven
				Service Cent
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Street address (including apt. no.)		5 Debt description		and Paperwo Reduction A
City, state, and ZIP code		-		Notice, see t
				2001 Gener
Account number (optional)		6 Check for bankruptcy	7 Fair market value of	property Forms 1099, 109
			\$	5498, and W-2
Form <b>1099-C</b>		Cat. No. 26280W	Department of the Tr	reasury - Internal Revenue Serv
Do Not Cut or Separat			t or Separate	Forms on This Pa <sub>ł</sub>
8585			<i>77</i>	Forms on This Pag
			t or Separate	Forms on This Pag
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8585			<i>77</i>	Cancellatio
8585			омв №. 1545-1424 20 <b>01</b>	Cancellatio
<b>B</b> 5 8 5 CREDITOR'S name, street address, ci	VOID CORRI	ECTED	OMB No. 1545-1424 20 <b>01</b> Form <b>1099-C</b>	Cancellatio of Deb
<b>B</b> 5 8 5 CREDITOR'S name, street address, ci	VOID CORRI		OMB No. 1545-1424 2001 Form 1099-C 2 Amount of debt can	Cancellatio of Deb celed Copy
A 5 & 5 CREDITOR'S name, street address, ci CREDITOR'S Federal identification number	VOID CORRI	ECTED	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Cancellatio of Det
A 5 & 5 CREDITOR'S name, street address, ci CREDITOR'S Federal identification number	VOID CORRI	ECTED	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Cancellatio of Det
<b>B</b> 5 8 5 CREDITOR'S name, street address, ci CREDITOR'S Federal identification number DEBTOR'S name	VOID CORRI	ECTED 1 Date canceled 3 Interest if included in box 2 \$	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Cancellatio of Det celed Copy Filmternal Revenu Service Centr File with Form 109
<b>B</b> 5 8 5 CREDITOR'S name, street address, ci CREDITOR'S Federal identification number DEBTOR'S name	VOID CORRI	ECTED  1 Date canceled  3 Interest if included in box 2	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Celed Copy File with Form 109 For Privacy A and Paperwo
<b>A 5 A 5</b> CREDITOR'S name, street address, ci CREDITOR'S Federal identification number DEBTOR'S name Street address (including apt. no.)	VOID CORRI	ECTED 1 Date canceled 3 Interest if included in box 2 \$	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Celed Copy File Internal Revenu Service Centor File with Form 109 For Privacy A and Paperwo Reduction A
8585	VOID CORRI	ECTED 1 Date canceled 3 Interest if included in box 2 \$	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	Celed Copy Feed
<b>A 5 A 5</b> CREDITOR'S name, street address, ci CREDITOR'S Federal identification number DEBTOR'S name Street address (including apt. no.)	VOID CORRI	ECTED 1 Date canceled 3 Interest if included in box 2 \$	OMB No. 1545-1424 20001 Form 1099-C 2 Amount of debt can \$	File with Form 109 For Privacy A and Paperwo Reduction A Notice, see th 2001 Gener Instructions for

### Exhibit H

PAYER'S name, street address, city,			CIF	2D			
	state, ZIP code, and tel	ephone no.		Ordinary dividends	OMB No. 1545-0110		
			\$				Dividends and
			2a	Total capital gain distr.	2001		Distributions
			φ 2b	28% rate gain			
			\$		Form 1099-DIV		
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	2c \$	Qualified 5-year gain	2d Unrecap. sec. 125 \$	0 gain	Copy A
RECIPIENT'S name		<u> </u>	2e	Section 1202 gain	3 Nontaxable distrib	utions	Internal Revenue Service Cente
			\$		\$		File with Form 1096 For Privacy Ac
Street address (including apt. no.)			4 \$	Federal income tax withheld	5 Investment expenses	ses	and Paperwork Reduction Ac
City, state, and ZIP code			6 \$	Foreign tax paid	7 Foreign country or U.S.	possession	Notice, see the 2001 Genera Instructions fo
Account number (optional)		2nd TIN not.	8 \$	Cash liquidation distr.	Noncash liquidation     4.50"	distr.	Forms 1099, 1098 5498, and W-20
Form 1099-DIV			at. No	p. 14415N		reasury -	Internal Revenue Service
<b>9]9</b> ] PAYER'S name, street address, city, s	VOID State, ZIP code, and tele	CORRE	_	D Ordinary dividends	OMB No. 1545-0110		
			\$	-			Dividends and
			2a \$	Total capital gain distr.	2001		Dividends and Distributions
			2b \$	28% rate gain	Form <b>1099-DIV</b>		
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	2c	Qualified 5-year gain	2d Unrecap. sec. 125	0 gain	Сору А
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Account number (optional)		2nd TIN not.	8 \$	Cash liquidation distr.	9 Noncash liquidation	distr.	Forms 1099, 1098 5498, and W-2G
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9797			1 \$ 2a \$	Ordinary dividends Total capital gain distr.	омв no. 1545-0110 20 <b>01</b>	-	
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Exhibit I

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and Qualifie	2001	\$		
State Tuitio		2 State or local income tax		
Program		refunds, credits, or offsets		
Payment	Form <b>1099-G</b>	\$		DAVEDIO Federal identification sumber
Сору	4 Federal income tax withheld \$	<b>3</b> Box 2 amount is for tax year	RECIPIENT'S identification number	PAYER'S Federal identification number
- Fo Internal Revenu	6 Taxable grants	5 Qualified state tuition		RECIPIENT'S name
Service Center	-	program earnings		
File with Form 109	\$	\$		
For Privacy A and Paperwo	8 The amount in box 2 applies to income from	7 Agriculture payments		Street address (including apt. no.)
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### Exhibit J

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### Exhibit K

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### Exhibit M

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### Exhibit O

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# Exhibit P

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### Exhibit Q

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FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
	1.40"	⊅	Proceeds From Re
	2 Gross proceeds	- 2001	Estate Transaction
	¢.	Form 1099-S	
FILER'S Federal identification number TRANSFEROR'S identification number	r 3 Address or legal descript	tion (including city, state, and 2	(IP code) Copy
<b>4</b> 1.70 <b>* 1</b> .70 <b>* 1</b> .70 <b>*</b>	⇒		Fi Copy
TRANSFEROR'S name	7		Internal Revenu
	•	= 2.80*	Service Center File with Form 109
Street address (including apt. no.)	-		For Privacy A and Paperwo
			Reduction A
City, state, and ZIP code		sferor received or will receive	Notice, see th
Account number (optional)	5 Buyer's part of real esta	part of the consideration.	Forms 1099, 109
··· /	\$		5498, and W-20
Form <b>1099-S</b>	Cat. No. 64292E	Department of the Tre	easury - Internal Revenue Servi
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	2 Gross proceeds	_ 2001	Proceeds From Real Estate Transaction
	\$	Form 1099-S	
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Form 1099-S	Cat. No. 64292E		5498, and W-20 easury - Internal Revenue Service
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# Exhibit R

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IRA	OMB No. 1545-0747	1 IRA contributions (other than amounts in boxes 2, 3, 4, and 8–11)	t address, city, state, and ZIP code	
Contribution	2001	\$		
Information	<u>s</u> vu i	2 Rollover contributions		
momuto	Form <b>5498</b>	\$ 1.40"		
Сору	4 Recharacterized contributions	3 Roth conversion amount	PARTICIPANT'S social security number	TRUSTEE'S or ISSUER'S Federal identification no.
Fo	S     G Life insurance cost	S     Fair market value of account	••• += , •	PARTICIPANT'S name
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### **Exhibit S**

TRUSTEE'S name, street address, ci						
THEOTEL O Hame, Street address, Cl	ity, state, and ZIP code	}	1 Employee or self-employed person's MSA contributions made in 2001 and 2002 for 2001	OMB No. 1545-1518	M	MSA o edicare+Choic
			<ul> <li>Total contributions made</li> </ul>	2001	M	SA Informatio
			in 2001			
			\$ 1.40"	Form 5498-MSA		
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<b>4</b>	3.40" ====================================		\$	\$		File with Form 109
Street address (including apt. no.)			6 Medicare+Choice MSA			For Privacy A and Paperwo
City, state, and ZIP code	<del>.</del>			<u> </u>		Reduction A Notice, see th 2001 Gener
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2727 TRUSTEE'S name, street address, cit	ity, state, and ZIP code		CTED 1 Employee or self-employed person's MSA contributions made	OMB No. 1545-1518		MSA d
			in 2001 and 2002 for 2001	2001		edicare+Choic
			2 Total contributions made in 2001		IV	SA Informatio
	1		\$	Form <b>5498-MSA</b>		r
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PARTICIPANT'S name	••••••••••••••••••••••••••••••••••••••		4 Rollover contributions	5 Fair market value of M M+C MSA	ISA or	Internal Revenu Service Cente
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						5498, and W-20
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TRUSTEE'S name, street address, cit			1 Employee or self-employed person's MSA contributions made	OMB No. 1545-1518		MSA c
			in 2001 and 2002 for 2001		M	edicare+Choic
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			<ul> <li>2 Total contributions made in 2001</li> </ul>	2001	141	
			<ul> <li>Total contributions made in 2001</li> </ul>	20 <b>U1</b>		
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2001-45 I.R.B.

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## Exhibit T

3232		CORRECTED		OMB No. 1545-023
PAYER'S name	T	1 Gross winnings	2 Federal income tax withheld	
Street address		3 Type of wager	4 Date won	20 <b>0</b> -
City, state, and ZIP code		5 Transaction	6 Race	Form W-20 Certai
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier	Gambling
WINNER'S name	2.85"	9 Winner's taxpayer identification no.	10 Window	For Privacy Act an
Street address (including apt. no.)		11 First I.D.	12 Second I.D.	Paperwork Reduction Ac Notice, see the 200 General Instructions for
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	Forms 1099, 1098, 549 and W-20
				File with Form 109
Under penalties of perjury, I declare that, to the correctly identify me as the recipient of this pa	he best of my knowledge and l yment and any payments from	delief, the name, address, and taxpayer ide identical wagers, and that no other person i	intrication number that I have furnished is entitled to any part of these payments.	Copy / For Internal Revenu
Signature ► rm W-2G	♥	Cat. No. 10138V	Date ►	Service Cente
3232 PAYER'S name		CORRECTED 1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
Street address		3 Type of wager	4 Date won	200
City, state, and ZIP code		5 Transaction	6 Race	Form W-20 Certai
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier	Gambling Winning
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Privacy Act an Paperwork Reduction Ac
Street address (including apt. no.)		11 First I.D.	12 Second I.D.	Notice, see the 200 General Instructions fo Forms 1099, 1098, 5498
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	and W-20 File with Form 1090
Under penalties of perjury, I declare that, to th correctly identify me as the recipient of this pa				Copy / For Internal Revenu
Signature 🕨		. I	Date ►	Service Cente
m <b>W-2G</b>		Cat. No. 10138V	Department of the Tre	asury - Internal Revenue Servic
PAYER'S name		1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023 ഗുര <b>ി</b>
Street address		3 Type of wager	4 Date won	<u> </u>
City, state, and ZIP code		5 Transaction	6 Race	Certai
Federal identification number	Telephone number	7 Winnings from identical wagers	8 Cashier	Gambling Winning
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Privacy Act an Paperwork Reduction Act
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City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	and W-20 File with Form 1090
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### Exhibit U

	D42-S	Subj	ject to W	ithholding	e Income		2001		Copy	545-0096 A for
Internal Reve	enue Service	v		CORRECTED		1	REPORTING	Interna	l Rever	nue Service
1 Income code	2 Gross income		3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal ta: withheld	x 8	Amount i recipient	
9 With	olding agent's EIN	1 ►		L	14 Recipie	nt's U.S. TIN	l, if any ►		-	
[	-	<b></b>				)	[}		[	7
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							FERMEDIARY'S (N ENTITY'S name	lQl's)∕	18 C	ountry code
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11 Recip	pient's account nun	nber (op	itional)	12 Recipient code						
	PIENT'S name (first na r town, province or st									
					20 NQI's/F 21	low-through	entity's TIN, if an	y 🕨		
				[						
or Privacy	Act and Paperwork	Reductio	on Act Notice,	see page 15 of the sepa		come tax withh	eld 23 Payer's s Cat. No. 11386R			Name of state
	Act and Paperwork	Fore	ign Pers	on's U.S. Sourc	<b>rate instruction</b> = 8.00" ===	15.				042-S (200
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