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

26 CFR 601.602: Forms and instructions.

Calso Part 1, Sections 220, 408, 408A, 529, 530(h), 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050P, 6050Q, 6050R, 6050S, 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441-5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6042-4, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050B-1, 1.6050B-1, 1.6050D-1, 1.6050B-1, 1.6050H-1, 1.6050H-2, 1.6050H-2, 1.6050H-1, 1

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	Part 1 General Information
Section 1.1 - Overview	v of Revenue Procedure 2004-58
1.1.1 Purpose	The purpose of this revenue procedure is to set forth the 2004 requirements 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.

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 Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-Н	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare+Choice MSA
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, 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

For purposes 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 listed above to the IRS for approval. Privately printed forms may not state, "This is an IRS approved form."

Filers making payments to certain recipients during a calendar year are required by the Internal Revenue Code (the Code) to file information returns with the IRS for these payments. These filers must also provide this information to their recipients. In some cases, this also applies to payments received. See *Part 4* for specifications that apply to recipient statements (generally Copy B).

In general, section 6011 of the Code contains requirements for filers of information returns. A filer must file information returns on magnetic media, through electronic media, or on paper. A filer who is required to file 250 or more information returns of any one type during a calendar year must file those returns by magnetic media or electronic media.

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms on magnetic media or electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2004 Instructions for Form 1042-S. In addition, see Pub. 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically*.

1.1.4 For More Information

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.

- For copies of the official forms and instructions, call our toll-free number at 1-800-TAX-FORM (1-800-829-3676).
- The IRS operates a central call site to answer questions related to information returns, penalties, and backup withholding. The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. For your convenience, you may call the toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll-free). For TTY/TDD equipment, call 304-267-3367 (not toll-free). The call site can also be reached by email at *mccirp@irs.gov*.
- For other tax information related to business returns or accounts, call 1-800-829-4933. If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax account questions or to order forms and publications.

1.1.5 What's New

The following changes have been made to this year's Revenue Procedure:

- Use of an account number is no longer optional for 2004 returns filed. An account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type.
- Form 1099-B: New boxes have been added relating to broker reporting under reissued regulations. New boxes 5 and 6 have been added for brokers to report information regarding a corporation that had a change in corporate control and capital structure. Also, the related corporation name and address appear on the form below the recipient's name and address.
- Form 1099-DIV: The boxes for post-May 5 capital gain distributions and qualified 5-year gain have been eliminated based on section 301 of the Jobs and Growth Tax Relief and Reconciliation Act of 2003.
- Form 1099-SA and Form 5498-SA: The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 created new Code section 223 that establishes health savings accounts (HSAs). Forms 1099-MSA and 5498-MSA have been replaced with Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare+Choice MSA, and Form 5498-SA, HSA, Archer MSA, or Medicare+Choice MSA Information.
- Rules and specifications for Form 1099-SA, were added to the Revenue Procedure. Exhibit
 T also shows an example of the form.
- Rules and specifications for Form 5498-SA, were added to the Revenue Procedure. Exhibit W also shows an example of the form.
- Electronic payee statements are permitted for all Forms 1099, 1098, and 5498 (see *Section 4.5*).

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 SE:W:CAR:MP:T:T:SP 1111 Constitution Ave., NW Room 6406 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 *taxforms@irs.gov. Please enter "Substitute Forms" on the Subject Line.

Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S 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 2004 forms only.

1.2.2 Copy A Specifications

Proposed substitutes of Copy A must be an exact replica of the official IRS form with respect to layout and content. 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 the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. Generally, the penalty is \$50 for each return where such failure occurs (up to \$250,000). 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 Copy C Specifications

Copies B and Copies C of the following forms must contain the information in *Part 4* to be considered a "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 forms below, are for the following recipients.

Form	Recipient
1098	For Payer
1098-E; 1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.
1099-S	For Transferor
All other Forms 1099; 1042-S	For Recipient
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1099-CAP	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See Section 4.4.2
5498-ESA	For Trustee
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

Form recipient 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 *Section 1.2.3* earlier.

1.3.2 Filer

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.

Filer means the person or organization required by law to file a form listed in Section 1.1.2

1.3.3 Substitute Form

1.1.2 that totally conforms to the provisions in this revenue procedure.

Substitute form recipient statement means a paper statement of the information reported on

Substitute form means a paper substitute of Copy A of an official form listed in Section

1.3.4 Substitute Form Recipient Statement

Substitute form recipient statement means a paper statement of the information reported on a form listed in *Section 1.1.2*. 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

Composite substitute statement means one in which two or more required statements (for example, 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 *Section 4.2*. A composite statement may not 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 Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in non-reflective black carbon-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 "CORRECTED" checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits D* and M.

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 *Exhibits A* through *Y* 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.

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	4.5
•	Basis Weight: 17 x 22-500 cut sheets	18-20
•	Metric equivalent–g/m ²	75
	A tolerance of ±5 pct. is allowed.	
•	Stiffness: Average, each direction, not less than-milligrams	50
•	Tearing strength: Average, each direction, not less than-grams	40
•	Opacity: Average, not less than-percent	82
•	Thickness: Average-inch	0.0038
•	Metric equivalent-mm	0.097
	A tolerance of $+0.0005$ inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
•	Porosity: Average, not less than-seconds	10
•	Finish (smoothness): Average, each side-seconds	20-55
•	For information only, the Sheffield equivalent-units	170-100
•	Dirt: Average, each side, not to exceed-parts per million	8

2.1.3 Chemical Transfer Paper

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

- Only chemically backed paper is acceptable for Copy A. Front and back chemically treated paper cannot be processed properly by machine.
- Carbon-coated forms are not permitted.
- Chemically transferred images must be black.

All copies must be clearly legible. 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 on all copies and to avoid smudging. Fading must be minimized to assure legibility.

2.1.4 Printing

All print on Copy A of Forms 1098, 1099, 5498, and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J–6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number must be in nonreflective carbon-based black 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 Form 1096 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.

Note. The instructions on the front and back of Form 1096, 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.

The following testers and ranges are acceptable:

- *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.
- *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).
- 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:

Commissioner of Internal Revenue Attn: SE:W:CAR:MP:P:B:T Business Publishing – Tax Products 1111 Constitution Ave., 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 Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1099-B, 1099-DIV, 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 $\frac{1}{32}$ (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 *Exhibits A* through *Y* in this publication for the correct form measurements.

These measurements are constant for all Forms 1098, 1099, and 5498. 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-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S is $5^{1}/2$ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 32/3" forms (51/2" for Forms 1099-B, 1099-DIV, 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 Forms 1099-B, 1099-DIV, 1099-MISC, or 1099-R).

Note. Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set.

2.1.9 What To Include

You must include the OMB Number on Copies A and Form 1096 in the same location as on the official form.

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2004 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 2004 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 2004 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

The form must not contain the statement "IRS approved" or any similar statement.

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, ZIP code, and telephone number (if required) should be typed or machine printed in black ink in the same format as shown on the official IRS form. The city, state, and ZIP code must be on the same line.

The following rules apply to the form recipient's name(s):

- 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.
- 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 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).

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:

- Trust's employer identification number (EIN) in the recipient's TIN area,
- Trust's name on the recipient's first name line, and
- Name of the trustee on the recipient's second name line.

Although handwritten forms will be accepted, the IRS prefers that filers type or machine print data entries. Also, filers should insert data in the middle of blocks well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images. Carbon copies and photocopies are not acceptable.

2.2.2 Account Number Box

Use the account number box on all Forms 1098, 1099, 5498, and W-2G for an account number designation. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipient's account number on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. 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.

Exception. Form 1098-T can have third party provider information.

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). Proportional spaced fonts are unacceptable.

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 does not include pin feed holes. Pin feed holes must not 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 (for example, 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 2004 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 2004 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 W-2G (Copy A)

You must follow these specifications when printing substitute Copy A of the Form W-2G.

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.

Item	Substitute Form W-2G (Copy A)
Typography	The type must be substantially identical in size and shape to 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.
Dimensions	The official form is 8 inches wide x 3²/3 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 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 avoid smudging.
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 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. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following 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). However, all information returns may be furnished electronically with the consent of the recipient. See Section 4.5.1.

Note. A trustee of a grantor-type trust may choose to file Forms 1099 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 Form 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 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:

- (1) 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.
- (2) The form recipient statement (Copy B) 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 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 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 (for example, 2004), form number (for example, Form 1099-INT), and form name (for example, 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 en-
- courages 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 (for example, 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 (for example, 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 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.

4.1.3 Substitute Statements to Recipients for Certain Forms 1098, 1099, 5498, and W-2G

Statements to form recipients for Forms 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA, 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.
- (3) Each substitute recipient statement for Forms W-2G, 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, and 1099-S must include the direct access telephone number of an individual who can answer questions about the statement. Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-C, 1099-R, 1099-SA, 5498, 5498-ESA, and 5498-SA 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 boldface 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.

Note. You cannot make this change on Copy A.

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.

- (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 Forms 1099-B, and 1099-CAP, 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 and 1099-CAP statements required to be furnished in a calendar year.
- (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 (for example, 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.
- (11) If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.
- (12) 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 (for example, 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.
- 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 (for example, federal income tax withheld) or to any other information that applies to money amounts.
- 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.

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 *Section 4.1.3* 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 *Section 4.1.3* and forms listed in *Section 4.1.2*.

Exceptions:

- Substitute payments in lieu of dividends reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-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*.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
- 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 *Section 4.2.1* as well as the requirements in *Section 4.1.3*. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is not allowed.

Section 4.3 - Required Legends

4.3.1 Required Legends for Forms 1098

Form 1098 recipient statements (Copy B) must contain the following legends:

- Form 1098-
- (1) "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."
- (2) "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."
- 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."
- 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

- Forms 1099-A, 1099-C, and 1099-CAP:
 - 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 taxable income results from this transaction and the IRS determines that it has not been reported."
- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q:
 - 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."
- Forms 1099-H:

Copy B-"This is important tax information and is being furnished to the Internal Revenue Service."

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."

• 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."

Copy C-"This information is being furnished to the Internal Revenue Service."

• Form 1099-S:

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."

• Form 1099-SA:

Copy B-"This information is being furnished to the Internal Revenue Service."

• Form W-2G:

Copy 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."

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."

4.3.3 Required Legends for Forms 5498

Form 5498 recipient statements (Copy B) must contain the following legends:

- 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 and any required minimum distribution, of the account must contain this legend and a designation of which information is being furnished to the IRS.
- Form 5498-ESA -"The information in boxes 1 and 2 is being furnished to the Internal Revenue Service."
- Form 5498-SA -"The information in boxes 1 through 6 is being furnished to the Internal Revenue Service."

Section 4.4 - Miscellaneous Instructions for Copies B, C, D, 1, and 2

4.4.1 Copies

Copies B, C, and in some cases, D, 1, and 2 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.

Note. If an amount of federal income tax withheld is shown on Form 1099-R or W-2G, 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 used for filer records. Only Copy A should be filed with the IRS.

4.4.2 Arrangement of Assembly

Copy A ("For Internal Revenue Service Center") of all forms must be on top. The rest of the assembly must be arranged, from top to bottom, as follows. For:

• Form 1098 - Copy B "For Payer"; Copy C "For Recipient."

- Form 1098-E Copy B "For Borrower"; Copy C "For Recipient."
- Form 1098-T Copy B "For Student"; Copy C "For Filer."
- Form 1099-A Copy B "For Borrower"; Copy C "For Lender."
- Forms 1099-B, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, and 1099-SA Copy B "For Recipient"; Copy C "For Payer."
- Form 1099-C Copy B "For Debtor"; Copy C "For Creditor."
- Form 1099-CAP Copy B "For Shareholder"; Copy C "For Corporation."
- Form 1099-LTC Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Paver."
- 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."
- 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."
- Form 1099-S Copy B "For Transferor"; Copy C "For Filer."
- Form 5498 Copy B "For Participant"; Copy C "For Trustee or Issuer."
- Form 5498-ESA Copy B "For Beneficiary"; Copy C "For Trustee."
- Form 5498-SA Copy B "For Participant"; Copy C "For Trustee."
- 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."

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.)

Section 4.5 - Electronic Delivery of Form 1099 and Form 5498 Payee Statements

4.5.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-T, 1099-A, B, C, CAP, DIV, H, INT, G, LTC, MISC, OID, PATR, Q, R, S, SA, 5498-ESA, and 5498-SA. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

If you meet the requirements listed below, you are treated as furnishing the statement timely.

Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

• If the recipient does not consent to receive the statement electronically, a paper copy will be provided.

- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing
 the withdrawal in writing (electronically or on paper) to the person whose name appears
 on the statement. Confirmation of the withdrawal also will be in writing (electronically or
 on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.

Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- Post, on or before the January 31 due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations section 1.6050S-2. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-6 I.R.B. 433.

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.

Note. Copies B, C, D, and E of Form 1042-S may contain multiple income entries for the same recipient, that is 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/pin-fed forms are not provided.

5.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Carbon copies and reproductions are not acceptable.
- 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 QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-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.
- 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.
- 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.
- 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.

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 dimensions of the substitute form may differ. The Government Printing 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 shown on copies provided to recipients or retained by withholding agent. All boxes appearing on the official 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 corresponding 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.

Troperty	Substitute Porm 1042-5 Pormat Requirements
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 Internal Revenue Service," Copies B, C, and D "for Recipient," and Copy E "for Withholding Agent."
Color Quality of Paper	• 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.
	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.
Dimensions	• The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes.
	• 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 ½ inch and free of all printing other than that shown on the official form.
	• The depth of a substitute Copy A must be a minimum of 51/6 inches and a maximum of 51/2 inches.
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 returns they file. Copy E may be used as a withholding agent's record/copy.

Substitute Form 1042-S Format Requirements

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

Property

5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- 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 *Part* 6.)
- 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 Form Requirements

The OMB requirements for substitute IRS forms are:

- 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 (Copy A only) must state "For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G." (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 with the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 5.3 - Reproducible Copies of Forms

5.3.1 Introduction

You can order official IRS forms and information copies of federal tax materials by calling the IRS Distribution Center at 1-800-829-3676. Other ways to get federal tax material include:

- The Internet.
- CD-ROM.
- GPO Superintendent of Documents Bookstores.

Note. Several IRS forms are provided electronically on the IRS home page and on the Federal Tax Forms CD-ROM, but Copy A of Forms 1096, the 1098 series, 1099 series, and 5498 series cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in Part 2 of this publication.

5.3.2 Internet

You can download tax materials from the Internet.

You Can Access the Internet by	Using
File Transfer Protocol (FTP)	<u>ftp.irs.gov</u>
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 and provides current and prior-year access to tax forms and instructions through its *Federal Tax Forms CD-ROM*. The CD, Pub. 1796, *Federal Tax Products on CD-ROM*, will be available for the upcoming filing season. You may buy the CD-ROM on the Internet at www.irs.gov/cdorders or by calling 1-877-CDFORMS (1-877-233-6767).

5.3.4 GPO Supt. of Documents Bookstores

The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions, and publications.

Section 5.4 - Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2003-28, 2003-1 C.B. 759, which provides rules and specifications for private printing of 2003 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 Y illustrate some of the specifications that were discussed earlier in this revenue procedure. 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

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
- Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.
- 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.

Exhibit A

Do Not Stapl	. 6 5	169		.50	"								
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FILER'S name Street address (including room or suite number)							1.33"	1			2.25"		
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1099-MSA 94	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	5498 28	5498-ESA 72	5498-MSA 27					
Return	this en	tire pag	je to th	e Interr	nal Rev	enue S	ervice. I	Photoc	opies a	re not a	accepta	ble.	
Under per correct, and		rjury, I decla	are that I hav		d this return	and accor	npanying doc	uments, an	d, to the bes	st of my kno	owledge and	belief, they	are true,
Signature	•					Title >					Date	>	
Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically or magnetically. For magnetic media, see Form 4804, Transmission of Information Returns Reported Magnetically; for electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. Who must file. 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 Forms 1099, 1098, 5498, or W-2G. A filer includes								oruary 28, ESA, and Ire To I all informang: Ir principa Ir or agen Ir or agen	2005. File 5498-MS <i>F</i> File	e Form 10 A by May as filed or as, al an	Forms 109 96 with Fo 31, 2005. In paper wit	th Form 1 Use the Internal Service	3,
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, a Coverdell ESA, an Archer MSA (including a Medicare+Choice MSA); certain corporations; and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.								Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Texas, Virginia Arkansas, Connecticut, Delaware, Kentucky, Maine, Massachusetts, New Hampshire, New Jersey, Cincinnati, OH 45					
Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1099, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form. If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.							New Y Rhode Illinois Michig Nebras South	ork, Ohio Island, V Indiana, an, Minne ska, North	, Pennsylvermont, Wolfermont,	rania, /est Virgin sas, souri, Oklahoma		sas City,	MO 6499
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Exhibit B

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Exhibit C

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RECIPIENT'S/LENDER'S name, ad		OMB No. 1545-1576 2004	Student Loan Interest Statement
		Form 1098-E	
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Account number (optional)		Check if box 1 includes loan origination fees and/or capitalized interest	Forms 1099, 1098, 5498, and W-2G.
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Account number (optional)		Check if box 1 includes loan origination fees and/or capitalized interest	2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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Department of the Treasury - Internal Revenue Service

Exhibit D

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Exhibit E

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				Form 1099-A		
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ENDER 2 Federal Identification number	BORROWER'S Identification	n number		\$		For Internal Revenue
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Street address (including apt. no.)		5 Was borro	wer personally liab	Φ le for repayment of the	e debt?	For Privacy Act and Paperwork
				Yes	₩	1.40 Reduction Act
City, state, and ZIP code		6 Description	n of property	•		2004 General
Account number (optional)						Forms 1099, 1098,
orm 1099-A						5498, and W-2G.
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			der's acquisition or of abandonment	2 Balance of principa outstanding	ıl	Copy A
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BORROWER'S name		3		4 Fair market value of	f property	Internal Revenue Service Center
				_		File with Form 1096.
Street address (including apt. no.)		5 Was borro	wer personally liab	\$ le for repayment of the	e debt?	For Privacy Act and Paperwork
on set dadress (molading apt. no.,				Yes	No	Reduction Act
City, state, and ZIP code		6 Description	n of property			Notice, see the 2004 General
Account number (optional)						Instructions for Forms 1099, 1098,
						5498, and W-2G.
BOBD LENDER'S name, street address, city.	□ VOID □	CORRECTED			Forms	Internal Revenue Service s on This Page
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						5498, and W-2G.
orm 1099-A						

Exhibit F

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PAYER'S name, street address, city,	state, ZIP code, and tel	lephone no.	1a Date of sale or exchange	OMB No. 1545-0715	Proceeds From Broker and
			1b CUSIP no.	2004	Barter Exchange Transactions
				Form 1099-B	
			2 Stocks, bonds, etc.	Reported to IRS Gross proceeds	
			\$	uross proceeds less	commissions and option premium
'AYER'S Federal identification number	RECIPIENT'S identificat	tion number	3 Bartering	4 Federal income tax withheld	1
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RECIPIENT'S name			\$ 5 No. of shares exchanged	\$ 6 Classes of stock	For Internal Revenue
ALOH ILIVI S Harrie			1.40"	exchanged 1.40"	Service Center
			,		File with Form 1096
Street address (including apt. no.)			7 Description		For Privacy Act
					and Paperwork
City, state, and ZIP code			8 Profit or (loss) realized in	9 Unrealized profit or (loss) or	
			2004	open contracts—12/31/200	2004 General
AODDODATIONICO			\$ 10 Unrealized profit or (loss) on	\$ 11 Aggregate profit or (loss)	Instructions for
CORPORATION'S name, street addre	iss, city, state, and ZIP	code	open contracts-12/31/2004	1.	Forms 1099, 1098, 5498, and W-2G.
Account number (optional)		2nd TIN not	\$ 12 Check the box if recipient c.	annot take a loss on their tax	-
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7979 PAYER'S name, street address, city,	VOID [CORRE lephone no.	— Do Not Cut CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$	OMB No. 1545-0715 2004 Form 1099-B Reported Gross proceeds to IRS	Proceeds From Broker and Barter Exchange Transactions
7979 PAYER'S name, street address, city,	VOID [CORRE lephone no.	— Do Not Cut CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange Transactions
7979 PAYER'S name, street address, city,	VOID [CORRE lephone no.	CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange Transactions commissions and option premiums Copy A For Internal Revenue
7979 PAYER'S name, street address, city, PAYER'S Federal identification number	VOID [CORRE lephone no.	CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged	OMB No. 1545-0715 OMB No. 1545-	Proceeds From Broker and Barter Exchange Transactions commissions and option premiums Copy A For Internal Revenue Service Center
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	VOID [CORRE lephone no.	— Do Not Cut CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering	OMB No. 1545-0715 OMB No. 1545-	Proceeds From Broker and Barter Exchange Transactions commissions and option premiums Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	VOID [CORRE lephone no.	CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged	OMB No. 1545-0715 OMB No. 1545-	Proceeds From Broker and Barter Exchange Transactions commissions and option premiume Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	VOID [CORRE lephone no.	CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged 7 Description	OMB No. 1545-0715 Omb	Proceeds From Broker and Barter Exchange Transactions Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	State, ZIP code, and tel	CORRE lephone no.	CTED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged 7 Description	OMB No. 1545-0715 OGA Form 1099-B Reported Gross proceeds less Gross proceeds less 4 Federal income tax withheld 4 Federal income tax withheld 6 Classes of stock exchanged 9 Unrealized profit or (loss) or open contracts—12/31/200 \$	Proceeds From Broker and Barter Exchange Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code	State, ZIP code, and tel	CORRE lephone no.	TED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged 7 Description 8 Profit or (loss) realized in 2004 \$ 10 Unrealized profit or (loss) or open contracts—12/31/2004 \$	OMB No. 1545-0715 OGREPHING TO BE TO	Proceeds From Broker and Barter Exchange Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098,
7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code CORPORATION'S name, street address	State, ZIP code, and tel	CORRE lephone no.	TED 1a Date of sale or exchange 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 No. of shares exchanged 7 Description 8 Profit or (loss) realized in 2004 \$ 10 Unrealized profit or (loss) or open contracts—12/31/2004 \$	OMB No. 1545-0715 OMB No. 1545-	Proceeds From Broker and Barter Exchange Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098,

Exhibit G

8585	□ void □] CORRE	CTED				
CREDITOR'S name, street address, cit		CORNE	I		OMB No. 1545-1424	1	
					2004		Cancellation of Debt
					Form 1099-C		
CREDITOR'S Federal identification number	DEBTOR'S identification	number	1 Date cancele		2 Amount of debt ca	nceled	Copy A
DEBTOR'S name			3 Interest if inc		4		For Internal Revenue
	3.40"		\$				Service Center File with Form 1096.
Street address (including apt. no.)			5 Debt descript	tion	•		For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code							Notice, see the 2004 General
Account number (optional)			6 Check for ba	nkruptcy	7 Fair market value o	f property	Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-C		Ca	L at. No. 26280W		Department of the ⁻	Freasury -	Internal Revenue Service
# 585 CREDITOR'S name, street address, cit	VOID] CORRE	CTED		OMB No. 1545-1424]	O an a sillation
					20 04 Form 1099-C		Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification	number	1 Date cancele	d	2 Amount of debt ca	nceled	Copy A
DEBTOR'S name			3 Interest if inc	luded in box 2	4		Internal Revenue Service Center
			\$				File with Form 1096. For Privacy Act
Street address (including apt. no.)			5 Debt descript	tion			and Paperwork Reduction Act
City, state, and ZIP code			1				Notice, see the 2004 General
Account number (optional)			6 Check for ba	nkruptcy	7 Fair market value o	f property	Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-C		Gr	Lat. No. 26280W			Freasury -	Internal Revenue Service
B585 CREDITOR'S name, street address, cit	□ void □	is Page		Not Cut	OMB No. 1545-1424 2004 Form 1099-C	-	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification	number	1 Date cancele	d	2 Amount of debt ca	nceled	Copy A
DEBTOR'S name			3 Interest if inc	luded in box 2	4		For Internal Revenue Service Center
Street address (including apt. no.)			\$ 5 Debt descript	tion			File with Form 1096. For Privacy Act
				•			and Paperwork Reduction Act Notice, see the
City, state, and ZIP code			& Charleton	alexuato:	7 Fair market well	f nvart	2004 General Instructions for
Account number (optional)			6 Check for ba	nkruptcy	7 Fair market value o	property	Forms 1099, 1098, 5498, and W-2G.
Form 1099-C			at. No. 26280W				

Exhibit H

9191 Uvoid Corri	ECTED		
CORPORATION'S name, street address, city, state, ZIP code, and telephone no	Date of sale or exchange	OMB No. 1545-1814	Changes in
		2004	Corporate
	2 Aggregate amount received		Control and
	1.40"	Form 1099-CAP	Capital Structure
	3 No. of shares exchanged	4 Classes of stock exc	1.35
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.	+	1.40"=	Copy A
CONFORMION 3 Federal Identification no. STARL NOEDEN 3 Identification no.			For Internal Revenue
			Service Center
SHAREHOLDER'S name	┥		File with Form 1096.
			For Privacy Act and Paperwork
Street address (including apt. no.)	7		Reduction Act
	5		Notice, see the 2004 General
City, state, and ZIP code			Instructions for
3.4"	>		Forms 1099, 1098,
Account number (optional)	6 Check the box if sharehold		5498, and W-2G.
Form 1099-CAP	their tax return based on the	ne amount in box 2	
	ECTED		Forms on This Page
CORPORATION'S name, street address, city, state, ZIP code, and telephone no	. 1 Date of sale or exchange	OMB No. 1545-1814	Changes in
		20 04	Corporate Control and
	2 Aggregate amount received \$	Form 1099-CAP	Capital Structure
	3 No. of shares exchanged	4 Classes of stock exc	
	3 No. of shares exchanged	4 Classes of Stock exc	•
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.			Copy A
			For Internal Revenue
			Service Center
SHAREHOLDER'S name	7		File with Form 1096.
			For Privacy Act and Paperwork
Street address (including apt. no.)			Reduction Act
	5		Notice, see the 2004 General
City, state, and ZIP code			Instructions for
A 1 / 1 0			Forms 1099, 1098, 5498, and W-2G.
Account number (optional)	6 Check the box if sharehold		
Form 1099-CAP (their tax return based on the		easury - Internal Revenue Service
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•			Corporate
	2 Aggregate amount received		Control and
	\$	Form 1099-CAP	Capital Structure
	3 No. of shares exchanged	4 Classes of stock exc	hanged
			Copy A
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.			For
			Internal Revenue Service Center
SHADEHOLDED'S name	-		File with Form 1096.
SHAREHOLDER'S name	1		For Privacy Act
	_		and Paperwork
Street address (including apt. no.)			and Paperwork Reduction Act Notice, see the
Street address (including apt. no.)	5		Reduction Act Notice, see the 2004 General
	5		Reduction Act Notice, see the 2004 General Instructions for
Street address (including apt. no.) City, state, and ZIP code	5 6 Check the box if sharehold	er cannot take a loss on	Reduction Act Notice, see the 2004 General
Street address (including apt. no.)			Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098,

Exhibit I

	OMB N. JEJE OVIO	CTED 1a Total ordinary dividends		9191
	OMB No. 1545-0110	1a Total ordinary dividends	ZIP code, and telephone no.	name, street address, city,
Dividends and	@@ 0 4	\$		
Distributions	2004 '	1b Qualified dividends		
		1.40"		
	Form 1099-DIV	\$		
in Copy A	2b Unrecap. Sec. 1250 gain	2a Total capital gain distr.		
Fo	\$	\$		
Internal Revenue			CIPIENT'S identification	Federal identification
Service Cente			nber	
File with Form 1096				
For Privacy Ac	2d Collectibles (28%) gain	2c Section 1202 gain		IT'S name
Danamuar	\$	\$		
Reduction Ac	4 Federal income tax withheld	3 Nontaxable distributions		
Notice, see the	Investment expenses	Э		dress (including apt. no.)
2004 Genera	superiose			- (A aba)
Instructions fo	\$			
Forms 1099 1098, 5498	7 Foreign country or U.S. possession	6 Foreign tax paid		e, and ZIP code
and W-2G	9 Noncash liquidation	S Cash liquidation	2nd TIN not.	number (entions)
	distributions 4.50"	distributions	≥na IIN not.	number (optional)
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Dividends and Distributions	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain	at. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr.	orms on This Page	Cut or Separate
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Dividends and Distributions	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain	at. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr.	orms on This Page	Cut or Separate
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Dividends and Distributions Copy / Fo Internal Revenus Service Center File with Form 1096 and Paperwork Reduction Activities	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 2d Collectibles (28%) gain \$	at. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$	Caprms on This Page VOID CORRECTED	TITL name, street address, city, Federal identification
Dividends and Distributions Copy A Internal Revenus Service Cente File with Form 1096 and Paperwork Reduction Ac Notice, see the	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 2d Collectibles (28%) gain \$ 4 Federal income tax withheld	tt. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 2c Section 1202 gain \$ 3 Nontaxable distributions	Caprms on This Page VOID CORRECTED	TITL name, street address, city, Federal identification
Dividends and Distributions Copy A Internal Revenus Service Cente File with Form 1096 and Paperwork Reduction Act Notice, see the 2004 General	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 2d Collectibles (28%) gain \$ 4 Federal income tax withheld \$ 5 Investment expenses	tt. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 2c Section 1202 gain \$ 3 Nontaxable distributions	Caprms on This Page VOID CORRECTED	T'S name
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Dividends and Distributions Copy / Fo Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for the contraction of th	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 2d Collectibles (28%) gain \$ 4 Federal income tax withheld \$ 5 Investment expenses	cTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 3 Nontaxable distributions \$	Caprms on This Page VOID CORRECTED	T'S name
Dividends and Distributions Copy / Fo Internal Revenus Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 4 Federal income tax withheld \$ 5 Investment expenses \$ 7 Foreign country or U.S. possession 9 Noncash liquidation	at. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 3 Nontaxable distributions \$ 6 Foreign tax paid \$ 8 Cash liquidation	Caprms on This Page VOID CORRECTED	T'S name dress (including apt. no.)
Dividends and Distributions Copy / Fo Internal Revenus Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1098, 5498	Department of the Treasury - or Separate Forms OMB No. 1545-0110 2004 Form 1099-DIV 2b Unrecap. Sec. 1250 gain \$ 4 Federal income tax withheld \$ 5 Investment expenses \$ 7 Foreign country or U.S. possession	at. No. 14415N — Do Not Cut CTED 1a Total ordinary dividends \$ 1b Qualified dividends \$ 2a Total capital gain distr. \$ 2c Section 1202 gain \$ 3 Nontaxable distributions \$	Orms on This Page OVOID CORRECTLY ZIP code, and telephone no.	Federal identification AT'S name dress (including apt. no.)

Exhibit J

8686	☐ VOID ☐ CORRE	CTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	
		1.40"		Certain Government
		State or local income tax refunds, credits, or offsets	2004	Payments
			Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	\$ 3 Box 2 amount is for tax year	4 Federal income tax withheld	Conv A
		·	\$	Copy A For
RECIPIENT'S name		5	6 Taxable grants	Internal Revenue Service Center
			\$	File with Form 1096.
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business	For Privacy Act and Paperwork
City, state, and ZIP code		\$	income •	Reduction Act Notice, see the
only, state, and En Gode				2004 General Instructions for
Account number (optional)				Forms 1099, 1098,
				5498, and W-2G.
Form 1099-G		. No. 14438M	Department of the Treasury	
Do Not Cut or Separate	e Forms on This Page	— Do Not Cut	or Separate Forms	on this Page
8686	☐ VOID ☐ CORRE	CTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	
		\$		Certain Government
		2 State or local income tax	2004	Payments
		refunds, credits, or offsets		•
PAYER'S Federal identification number	RECIPIENT'S identification number	\$ 3 Box 2 amount is for tax year	Form 1099-G 4 Federal income tax withheld	
TATEIT O Todoral Identification Humber	TEON TENT O Identification humber	O BOX 2 amount is for tax your	\$	Copy A For
RECIPIENT'S name	•	5	6 Taxable grants	Internal Revenue
			 	Service Center File with Form 1096.
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is	For Privacy Act and Paperwork
		\$	trade or business income	Reduction Act
City, state, and ZIP code				Notice, see the 2004 General
Account number (optional)		1		Instructions for Forms 1099, 1098,
				5498, and W-2G.
Form 1099-G	Cat	. No. 14438M	Department of the Treasury	- Internal Revenue Service
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8686	U VOID U CORRE	CTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	
		\$		Certain Government
		2 State or local income tax	2004	Payments
		refunds, credits, or offsets		-
PAYER'S Federal identification number	RECIPIENT'S identification number	\$ 3 Box 2 amount is for tax year	Form 1099-G 4 Federal income tax withheld	
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RECIPIENT'S name	1	5	6 Taxable grants	For Internal Revenue
			¢	Service Center File with Form 1096.
Street address (including apt. no.)		7 Agriculture payments	\$ 8 Check if box 2 is	For Privacy Act
. 31 7		\$	trade or business income	and Paperwork Reduction Act
City, state, and ZIP code				Notice, see the 2004 General
Account number (optional)		-		Instructions for Forms 1099, 1098,
(optional)				5498, and W-2G.

Form **1099-H**

7171	☐ VOID ☐ CORRE	CTED		
ISSUER'S/PROVIDER'S name, street at telephone no.	address, city, state, ZIP code, and	Amount of HCTC advance payments S No. of mos. HCTC advance payments received	OMB No. 1545-1813 2004 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July \$ 1.40"=	Сору А
RECIPIENT'S name		4 Feb.	10 Aug.	Internal Revenue Service Center
3.40"=		5 Mar.	11 Sept.	File with Form 1096.
Street address (including apt. no.)		\$ 6 Apr. 1.40"	\$ 12 Oct.	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		7 May	\$ 13 Nov.	Notice, see the 2004 General
		\$ 8 June	\$ 14 Dec.	Instructions for
Form 1099-H	0.1	\$. No. 34912D	\$	5498, and W-2G.
ISSUER'S/PROVIDER'S name, street a telephone no.	audiess, dity, state, ZIF code, and	1 Amount of HCTC advance payments 2 No. of mos. HCTC advance payments received	OMB No. 1545-1813 20 04 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July \$	Сору А
RECIPIENT'S name	l	4 Feb.	10 Aug.	For Internal Revenue Service Center
		5 Mar.	11 Sept.	File with Form 1096.
Street address (including apt. no.)		6 Apr. \$	\$ 12 Oct. \$	and Paperwork Reduction Act
City, state, and ZIP code		7 May	13 Nov.	Notice, see the 2004 General Instructions for
		8 June	14 Dec.	Forms 1099, 1098, 5498, and W-2G.
orm 1099-H	Cat	. No. 34912D		reasury - Internal Revenue Service
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7171 ISSUER'S/PROVIDER'S name, street a	U VOID L CORRE	1 Amount of HCTC advance		
telephone no.		payments \$ 2 No. of mos. HCTC advance payments received	20 04 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan.	9 July	Сору А
RECIPIENT'S name	L	4 Feb.	\$ 10 Aug.	For Internal Revenue
		5 Mar.	11 Sept.	Service Center File with Form 1096. For Privacy Act
Street address (including apt. no.)		\$ 6 Apr.	\$ 12 Oct.	and Paperwork Reduction Act
City, state, and ZIP code		7 May	\$ 13 Nov.	Notice, see the 2004 General
		\$ June	\$ 14 Dec.	Instructions for Forms 1099, 1098, 5498, and W-2G.

Cat. No. 34912D

Department of the Treasury - Internal Revenue Service

Exhibit L

9292			CTED			
PAYER'S name, street address, city,	state, ZIP code, and te		Payer's RTN (optional)	OMB No. 1545-0112		
				୭ ⋒ ∩⊿	Into	rest Income
				<u> </u>		rest income
				Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identific	ation number	1 Interest income not included \$	d in box 3		Copy A For
RECIPIENT'S name			2 Early withdrawal penalty	3 Interest on U.S. Sav Bonds and Treas. of		Internal Revenue
			\$	\$		File with Form 1096. For Privacy Act
Street address (including apt. no.)			4 Federal income tax withheld	5 Investment expens	es	and Paperwork Reduction Act
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or possession	U.S.	Notice, see the 2004 General Instructions for
Account number (optional)		2nd TIN not.	1			Forms 1099, 1098, 5498, and W-2G.
2.80"=== form 1099-INT		<u> </u>	\$ Sat. No. 14410K	4.15"=	rogelini	Internal Revenue Service
9292 PAYER'S name, street address, city,	VOID state, ZIP code, and tel	CORRE	CTED Payer's RTN (optional)	OMB No. 1545-0112		
				2004	Inte	rest Income
				4000 INIT		
PAYER'S Federal identification number	RECIPIENT'S identific	cation number	1 Interest income not included	Form 1099-INT d in box 3		Сору А
RECIPIENT'S name			\$ 2 Early withdrawal penalty	3 Interest on U.S. Sav	inge	For
NEOFFICIAL S Hallie			\$	Bonds and Treas. of		Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)			4 Federal income tax withheld	5 Investment expens	es	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or possession	U.S.	Notice, see the 2004 General
Account number (optional)		2nd TIN not.	\$,		Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-INT		Ca	at. No. 14410K	Department of the T	reasury -	Internal Revenue Service
9292 PAYER'S name, street address, city,	VOID [state, ZIP code, and tel	CORRE	CTED Payer's RTN (optional)	OMB No. 1545-0112	Inte	rest Income
				Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identific	cation number	1 Interest income not included \$	in box 3		Copy A For
RECIPIENT'S name			2 Early withdrawal penalty	3 Interest on U.S. Sav Bonds and Treas. of		Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)			4 Federal income tax withheld	5 Investment expens	es	For Privacy Act and Paperwork
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or possession	U.S.	Reduction Act Notice, see the 2004 General
Account number (optional)		2nd TIN not.	- \$			Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-INT			at. No. 14410K	Department of the T	reactiry -	Internal Revenue Service

Exhibit M

9393 < □ VOID	CORRE	CTED	= 4.50	" <u></u>			
PAYER'S name, street address, city, state, ZIP code, and tel		Gross long-term care benefits paid			1545-1519		
		\$		 ୭ଜ	04	Lor	ng-Term Care and
		2 Accelerated death benefits paid		<u>4</u> 4	U T		Accelerated Death Benefits
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POLICYHOLDER'S name		INSURED'S name	it				For Internal Revenue
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City, state, and ZIP code		City, state, and ZIP co		2.00 —			Reduction Act Notice, see the
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orm 1099-LTC	Ca	at. No. 23021Z		Departm	ent of the Ti	reasury -	Internal Revenue Service
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Exhibit N

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	YER'S Federa mber	identification	RECIPIENT'S number	identification	5	Fishing boat proceeds	6	Medical and health care	e payments	Fo Internal Revenu Service Cente
					8		8			File with Form 109
RE	CIPIENT'S na	ne	•		7	Nonemployee compensation		Substitute payments dividends or interest	in lieu of	For Privacy Adams And Paperwoo
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oli	eer address (ii	ncluding apt. no.)			"	\$5,000 or more of consume products to a buyer		Crop insurance pi	roceeds	2004 Gener
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Acc	count number	(optional)		2nd TIN not.	13	Excess golden parachute payments		Gross proceeds pan attorney	paid to	and W-20
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Exhibit O

Form **1099-OID**

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PAYER'S name, street address, city			1 Original issue discount	OMB No. 1545-0117	
			for 2004 1.40"		
			\$	- 20 04 -	Original Issue Discount
			2 Other periodic interest		Discount
			\$	Form 1099-OID	
PAYER'S Federal identification numbe	RECIPIENT'S identific	ation number	3 Early withdrawal penalty	4 Federal income tax withhel	Copy
RECIPIENT'S name	<u> </u>		5 Description	ΙΨ	For Internal Revenue
					Service Center File with Form 1096.
Street address (including apt. no.)			6 Original issue discount on I	U.S. Treasury obligations	For Privacy Act and Paperwork
			\$		Reduction Act Notice, see the
City, state, and ZIP code			7 Investment expenses \$		2004 General
Account number (optional)		2nd TIN not.	•		Instructions for Forms 1099, 1098,
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PAYER'S name, street address, city	, state, ZIP code, and tel	lephone no.	Original issue discount for 2004	OMB No. 1545-0117	
			\$		Original Issue
			2 Other periodic interest	2004	Discount
			Φ.	Form 1099-OID	
PAYER'S Federal identification numbe	RECIPIENT'S identific	ation number	3 Early withdrawal penalty	4 Federal income tax withhel	d Copy A
			\$	\$	For
RECIPIENT'S name			5 Description		Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)			Original issue discount on I	U.S. Treasury obligations	For Privacy Act and Paperwork Reduction Act
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			2 Other periodic interest	2004	Discount
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Street address (including apt. no.)			6 Original issue discount on I	U.S. Treasury obligations	For Privacy Act
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City, state, and ZIP code Account number (optional)		2nd TIN not.	\$, ,	Reduction Act Notice, see the

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Exhibit P

9797		☐ CORRI	ECTED		
PAYER'S name, street address, city,			1 Patronage dividends	OMB No. 1545-0118	
			1.40"		Taxable
			2 Nonpatronage distributions	1 @@ n	Distributions
			\$	2004	Received From
			3 Per-unit retain allocations	1	Cooperatives
			\$	Form 1099-PATR	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	4 Federal income tax withheld		Copy A
RECIPIENT'S name			5 Redemption of nonqualified		For Internal Revenue
			notices and retain allocations		Service Center File with Form 1096.
			\$	7 Investment credit	For Privacy Act
Street address (including apt. no.)			I *	\$	and Paperwork
Oite state and ZID and			\$ 8 Work opportunity credit	9 Patron's AMT adjustment	Reduction Act Notice, see the
City, state, and ZIP code			1. "	1 .	2004 General
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Account number (optional)		2nd TIN not.			Forms 1099, 1098, 5498, and W-2G.
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			\$		Taxable Distributions
			2 Nonpatronage distributions	2004	Received From
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			3 Per-unit retain allocations	- 1000 DATE	Cooperatives
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RECIPIENT'S name			5 Redemption of nonqualified		Internal Revenue
			notices and retain allocations		Service Center
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Street address (including apt. no.)			6	7 Investment credit	and Paperwork
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City, state, and ZIP code			8 Work opportunity credit	9 Patron's AMT adjustment	Notice, see the 2004 General
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Account number (optional)		2nd TIN not.			Forms 1099, 1098,
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			2 Nonpatronage distributions		Distributions
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			3 Per-unit retain allocations	1	Cooperatives
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			notices and retain allocations	1	Service Center
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. 5,			\$	\$	and Paperwork Reduction Act
City, state, and ZIP code			8 Work opportunity credit	9 Patron's AMT adjustment	Notice, see the
•			\$	\$	2004 General
Account number (optional)		2nd TIN not.	\$	\$	Instructions for
		2nd TIN not.	\$	\$	
			\$	Department of the Treasury	Instructions for Forms 1099, 1098, 5498, and W-2G.

Exhibit Q

4.5"			
PAYER'S/TRACTE'S name, street address, city, state, ZIP code, and telephone number	1 Gross distribution	OMB No. 1545-1760	Payments From Qualified
2.83"	1.4" => \$ 2 Earnings	2004	Education Programs (Under Sections
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number	\$ 3 Basis	Form 1099-Q 4 Trustee-to-trustee	529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number	\$ Dasis	transfer 1.4"	Copy A For
RECIPIENT S name	Check one: Qualified tuition program— Private	6 Check if the recipient is not the designated beneficiary 3.25"	Internal Revenue Service Center File with Form 109 <u>6</u> .
Street address (including apt. no.)	Coverdell ESA	3.25	For Privacy Act and Paperwork
City, state, and ZIP code			Reduction Act Notice, see the 2004 General
Account number (optional)			Instructions for Forms 1099, 1098, 5498, and W-2G.
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3131 UOID CORRE	CTED		
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number	1 Gross distribution	OMB No. 1545-1760	Payments From Qualified
	\$	2004	Education Programs
	2 Earnings	<u> </u>	(Under Sections
	\$	Form 1099-Q	529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer	Copy A For
RECIPIENT'S name	Check one: Qualified tuition program—	6 Check if the recipient is not the designated	Internal Revenue Service Center
	Private or State	beneficiary L	File with Form 1096. For Privacy Act
Street address (including apt. no.)	Coverdell ESA		and Paperwork Reduction Act
City, state, and ZIP code			Notice, see the 2004 General
Account number (optional)			Instructions for Forms 1099, 1098, 5498, and W-2G.
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PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number	1 Gross distribution	OMB No. 1545-1760	Payments From Qualified
	\$	2004	Education Programs
	2 Earnings		(Under Sections 529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number	\$ 3 Basis	Form 1099-Q 4 Trustee-to-trustee	·
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Street address (including apt. no.)	Coverdell ESA		and Paperwork Reduction Act
City, state, and ZIP code			Notice, see the 2004 General
Account number (optional)			Instructions for Forms 1099, 1098, 5498, and W-2G.

Exhibit R

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Γ	PAYER'S name, street as	ldress.		RECT	ED Gross distribut	tion	OME	3 No. 1545-0119	1 .	Distributions Fro
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l				\$			4	2004		Retirement of Profit-Sharin
l				28	a Taxable amou	nt	_	5 00 4		Plans, IRA Insuran
l	4.50			\$			Fo	orm 1099-R		Contracts, et
l	4.50"			21	Taxable amou	$\overline{}$	<u> </u>	Total 65" =distributio		1.25" — Copy
ŀ	PAYER'S Federal identifica number	tion	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)		4	Federal income withheld		Internal Revent Service Cent
l				\$			\$			File with Form 109
	RECIPIENT'S name			5	Employee control or insurance pr	emiums		Net unrealized appreciation in employer's sec		For Privacy A and Paperwo Reduction A
L				\$.40"	\$		1	Notice, see t
	Street address (including	apt. no	o.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE		Other 1.00" →	40"	2004 General Instructions f
L				—	1.00"		◆	2.50"=	%	Forms 109 1098, 549
ſ	City, state, and ZIP code			9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	and W-2
r	Account number (optional)			10	State tax withh	eld		State/Payer's s	state no.	12 State distributi
l				<u>.\$</u> .						\$ 1.10"
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Exhibit S

Form **1099-S**

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Exhibit T

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Form **1099-SA**

Exhibit U

Form **5498**

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Exhibit V

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Exhibit X

1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
1 /5"		
3 Type of wager	1.45" 4 Date won	2004
5 Transaction	6 Race	Form W-2G
7 Winnings from identical ungare	9 Cachiar	Certain Gambling
, , ,	8 Casnier	Winnings 1.40" →
9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the 2004
11 First I.D.	12 Second I.D.	General Instructions for Forms 1099, 1098, 5498,
13 State/Payer's state identification no.	14 State income tax withheld	and W-2G. File with Form 1096.
dentical wagers, and that no other person is	entitled to any part of these payments.	Copy A For Internal Revenue Service Center
Cat. No. 10138V	Department of the Trea	asury - Internal Revenue Service
CORRECTED		1 OMB No. 1545-023
		୭⋒⋂4
3 Type of wager	4 Date won	Form W-2G
5 Transaction	6 Race	Certain
7 Winnings from identical wagers	8 Cashier	Gambling Winnings
9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act
11 First I.D.	12 Second I.D.	Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498,
13 State/Payer's state identification no.	14 State income tax withheld	and W-2G. File with Form 1096.
dentical wagers, and that no other person is	entitled to any part of these payments.	Copy A For Internal Revenue Service Center
Cat. No. 10138V	Department of the Trea	asury - Internal Revenue Service
CORRECTED 1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
3 Type of wager	4 Date won	20 U4
5 Transaction	6 Race	Form W-2G Certair
7 Winnings from identical wagers	8 Cashier	Gambling Winnings
9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Ac
11 First I.D.	12 Second I.D.	Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498
	1	
13 State/Payer's state identification no.	14 State income tax withheld	and W-2G
13 State/Payer's state identification no. ellief, the name, address, and taxpayer ider dentical wagers, and that no other person is	ntification number that I have furnished	File with Form 1096
	7 Winnings from identical wagers 9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no. Cat. No. 10138V CORRECTED 1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers 9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no. Cat. No. 10138V CORRECTED 1 Gross winnings 3 Type of wager 5 Transaction Cat. No. 10138V CORRECTED 1 Gross winnings 3 Type of wager 5 Transaction no. Cat. No. 10138V	7 Winnings from identical wagers 8 Cashier 9 Winner's taxpayer identification no. 10 Window 11 First I.D. 12 Second I.D. 13 State/Payer's state identification no. 14 State income tax withheld lentical wagers, and that no other person is entitled to any part of these payments. Date ► Cat. No. 10138V Department of the Treat of Race 7 Winnings from identical wagers 8 Cashier 9 Winner's taxpayer identification no. 10 Window 11 First I.D. 12 Second I.D. 13 State/Payer's state identification no. 10 Window 11 First I.D. 12 Second I.D. 13 State/Payer's state identification no. 14 State income tax withheld lentical wagers, and that no other person is entitled to any part of these payments. Date ► Cat. No. 10138V Department of the Treat line name, address, and taxpayer identification number that I have furnished lentical wagers, and that no other person is entitled to any part of these payments. Date ► Cat. No. 10138V Department of the Treat line

Exhibit Y

	042-S of the Treasury	Sub	ject t <u>o W</u>	on's U.S. Sourd /ithholding 			2004		Copy A for
	venue Service		VOID 3 Withholding	CORRECTED L 4 Net income	PRO-RA 5 Tax rate		7 U.S. Federal ta		al Revenue Servi
code			allowances			code	withheld		recipient
9 With	 holding agent':	s EIN ►			14 Recipier	l nt's U.S. TIN	, if any ►		
		Г							
10 WITH	EIN HHOLDING AG	 ENT'S nam	QI-EIN ne and addres	s (including ZIP code)	15 Recipien	SSN or ITIN t's country of	residence for tax	EIN purposes	QI-EIN QI-EIN Country cod
					17 NONOL	IAI IEIED INT	ERMEDIARY'S (N	IOl'e\/	18 Country coo
							NTITY'S name	(Q1 <i>3)</i> /	lo country coc
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II Reci	pient's account	t number (o	ptional)	12 Recipient code					
				me), street address, ding postal code)					
			, ,	- ,			entity's TIN, if an	,	
					21 PAYER'	S name and	TIN (if different f	om withl	holding agent's)
←						5" ====			
1					22 State inc	ome tax withh	eld 23 Payer's s	tate tax no	o. 24 Name of sta
For Privacy	y Act and Paper	work Reduct	ion Act Notice,	see page 15 of the sepa	rate instruction		eld 23 Payer's s	tate tax no	p. 24 Name of sta
					arate instruction = 8.00"	S .	Cat. No. 11386R		Form 1042-S (20
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