Revenue Procedure 2011-60

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General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns



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NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

26 CFR 601.602:Forms and instructions.

(Also Part 1, Sections 220, 408, 408A, 529, 530(h), 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050Q, 6050R, 6050S, 6050W, 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, 1.6044–2, 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, 1.6050A–1, 1.6050B–1, 1.6050D–1, 1.6050E–1, 1.6050H–1, 1.6050H–2, 1.6050J–1T, 1.6050N–1, 1.6050P–1, 1.6050P–1, 1.6050W–1.)

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Part 1 General Information

Section 1.1 — Overview of Revenue Procedure 2011-60/ What's New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2011 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.

This revenue procedure contains specifications for these information returns:

1.1.2 Which Forms Are Covered?

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
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-K	Merchant Card and Third Party Network Payments
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount

Form	Title
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 Advantage MSA
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)

Form	Title
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding
8935	Airline Payments Report

1.1.3 Scope

For purposes of this revenue procedure, a substitute form or statement is one that is not published 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 published 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 electronically 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 electronically.

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Form 1042-S. In addition, see the most recent revision of Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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 the IRS Distribution Center toll-free number at 1-800-TAX-FORM (1-800-829-3676).

	 The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at <i>mccirp@irs.gov</i>. IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically, for information on waivers and extensions of time. For other tax information related to business returns or accounts, 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: New title for Publication 1179. The title of the publication that is reprinted from this revenue procedure has changed to General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns. New title for the 1099 General Instructions. The title of the 2011 General Instructions has been changed to General Instructions for Certain Information Returns (Forms 1097, 1098, 1099, 3922, 5498, and W-2G). New Section 4.3. A new Section 4.3 has been added to Publication 1179 to provide additional information for reporting cost basis on substitute recipient copies of Form 1099-B. Form 1096. Two new checkboxes were added to line 6 to indicate the type of form being filed. New Form 1097-BTC included. Form 1097-BTC was new for tax year 2010. Form 1099-B. New boxes have been added to Form 1099-B for reporting the date of acquisition (box 1b), cost or other basis (box 3), amount of loss disallowed due to a wash sale (box 5), whether the property sold is a noncovered security (box 6), and whether the gain or loss is short-term or long-term (box 8). Other boxes on the form have been moved or renumbered. Copy 1 of Form 1099-H. Form 1099-H includes Copy 1, provided to recipients by the IRS Health Coverage Tax Credit (HCTC) Transaction Center. Copy B must be provided to recipients by all other filers.

- *New Form 1099-K included.* New Form 1099-K implements new Internal Revenue Code section 6050W. At the time of posting, the final 2011 form is not available.
- *Form 1099-R.* Boxes 10 through 15 have been renumbered as boxes 12 through 17, respectively. The blank box formerly to the left of former box 10 has been numbered and labeled "10 Amount allocable to IRR within 5 years" and a dollar sign (\$) has been added. The box "1st year of desig. Roth contrib." has been numbered 11. Distribution Code D has been eliminated.
- *Forms 3921 and 3922 included.* New reporting requirements began in 2010. Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in Internal Revenue Code section 422(b). Use Form 3922 to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c).
- *Form 1042-S.* Use the 2011 Form 1042-S only for income paid during 2011. Do not use the 2011 Form 1042-S for income paid during 2010.
- *Logos, slogans, and advertising.* The prohibition against including logos, slogans, and advertising on information returns and payee copies reporting amounts paid during the 2010 calendar year announced in Rev. Proc. 2008-36 was postponed to the 2011 calendar year to provide further advance notice. The IRS has determined, with some exceptions, that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 5498, W-2G, 1042-S, or any payee copies reporting amounts paid during the 2011 calendar year, and thereafter. Logos, slogans, and advertising may be used on any permissible enclosure, other than information returns and payee copies. See the general instructions of the information return for a list of permissible enclosures. See *Section 1.3.2* for updated and additional guidance.
- *Editorial changes.* We made editorial changes. Redundancies were eliminated as much as possible.

Section 1.2 — Definitions

1.2.1 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," "donor," or, in the case of Form W-2G, the "winner"). See <i>Section 1.3.4</i> .
1.2.2 Filer	Filer means the person or organization required by law to file a form listed in <i>Section 1.1.2</i> 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, lender who acquires an interest in secured property or who has reason to know that the property has been abandoned, or certain donees of motor vehicles, boats, and airplanes.
1.2.3 Substitute Form	Substitute form means a paper substitute of Copy A of an official form listed in <i>Section 1.1.2</i> that totally conforms to the provisions in this revenue procedure.
1.2.4 Substitute Form Recipient Statement	Substitute form recipient statement means a paper statement of the information reported on a form listed in <i>Section 1.1.2</i> . This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.
1.2.5 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 <i>Section 4.2</i> . A composite statement may not be filed with the IRS.
	eneral Requirements for Acceptable Substitute Forms 1096, 97-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935
1.3.1 Introduction	Paper substitutes for Form 1096 and Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 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:M:S 1111 Constitution Avenue, NW Room 6526 Washington, DC 20224

Note. Allow at least 30 days for the IRS to respond.

You may also contact the Substitute Forms Program via e-mail at *substituteforms@irs.gov.* Please enter "Substitute Forms" on the Subject Line.

Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes.

1.3.2 Logos, Slogans, and Advertisements

Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable forms. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, 8935, or any payee copies reporting amounts paid during the 2011 calendar year, and thereafter, with the following exceptions:

- The exact name of the payer, broker, or agent, primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, an embossment or watermark on the information return and payee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the payer, broker, or agent,
- Presented in any typeface, font, stylized fashion, or print color normally used by the payer, broker, or agent, and used in a non-intrusive manner, and
- As long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the payee copies.

In addition, logos, slogans, and advertising will be allowed on corrected information returns and payee copies for amounts paid before January 1, 2011.

The IRS e-file logo on the IRS official payee copies may be included, but it is not required, on any of the substitute form copies.

The information return and payee copies must clearly identify the payer's name associated with its employer identification number.

Logos, slogans, and advertising may be used on any permissible enclosure, such as a check or account statement, other than information returns and payee copies. See the general instructions of the information return for a list of permissible enclosures. As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. If you have comments about the prohibition against including logos, slogans, and advertising on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, 1111 Constitution Avenue, NW, Room 6526, Washington, DC 20224 or *substituteforms@irs.gov.*

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas 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 \$100 for each return where such failure occurs (up to \$1,500,000) per year. 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.

1.3.4 Copy B and Copy C Specifications

Copy B and Copy 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/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-К	For Payee
1099-LTC	For Policyholder

Form	Recipient
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 remaining Forms 1099; 1097-BTC; 1042-S; 8935	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1097-BTC; 8935	For Payer
1098	For Recipient/Lender
1098-C	For Donor's Records
1098-Е; 1042-Ѕ	For Recipient
1098-T	For Filer
1099-CAP; 3921; 3922	For Corporation
1099-К	For Filer
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See Section 4.5.2
5498	For Trustee or Insurer
5498-ESA, 5498-SA	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.

Part 2 Specifications for Substitute Forms 1096 and Copies A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and 8935 (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 nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "CORRECTED" check box is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See <i>Exhibits F and O</i> .
	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 <i>Exhibits A through DD</i> 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
	than-grams

	 Opacity: Average, not less than-percent		
	• Porosity: Average, not less than-seconds		
	• Finish (smoothness): Average, each side-seconds		
	• 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. Fading must be minimized to assure legibility.		
2.1.4 Printing	All print on Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 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 Forms 1097-BTC, 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

You 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:

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High Speed Scan-Optics 9000 mm scanners. Forms require precision spacing, printing, and trimming.

Density readings on the solid J-6983 (red) must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.

Note. The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Obsolute or – paper setting under an Illuminate 5000 Calvin Watt Light. You must maintain print contrast specification of ink and densitometer reflectivity reading throughout entire production run.

- *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 IRS to establish tested PCS values. 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 Avenue, NW Washington, DC 20224

2.1.6 Typography	Type must be substantially identical in size and shape to the official form. All rules are either ¹ / ₂ -point or ³ / ₄ -point. Rules must be identical to those on the official IRS form.
	Note. The form identifying number must be nonreflective carbon-based black ink in OCR A font.
2.1.7 Dimensions	Generally, three copies A of Forms 1098, 1099, 3921, and 3922 are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.
	Exceptions. Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S contain two documents per page. Form 1098-C is a single page document.
	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 <i>Exhibits A through DD</i> in this publication for correct form measurements.
	These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1098 (<i>Exhibit C</i>). 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 1097-BTC, 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, and 1042-S is 5 ¹ / ₂ inches.
2.1.8 Perforation	Copy A (three per page; two per page for Forms 1097-BTC, 1099-B, 1099-DIV, 1099-MISC, 1099-R, 3921, 3922, 5498, or 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the $3^2/3$ " forms or $5^{1}/2$ " forms on a single copy page of Copies 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 or two forms per page.
	Note. Perforations are recommended between all the other individual copies (Copies B and C, and Copies 1 and 2 of Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method

 2.1.9 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 most current version of the General Instructions for Certain Information Returns" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns" 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 forms is used for IRS distribution purposes and should not be printed on any substitute forms.
 current version of the General Instructions for Certain Information Returns" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns" 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.
 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 forms is used for IRS distribution
 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 forms is used for IRS distribution
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 forms is used for IRS distribution
purposes and should not be printed on any substitute rorms.
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 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

• 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, filers generally 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. Photocopies are not acceptable.

2.2.2 Use the account number box on all Forms 1098, 1099, 3921, 3922, 5498, and W-2G for an account number designation when required by the official IRS form. 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 recipients' account numbers 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 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.

	special characters in the numbered money boxes.
	Exception. Use decimal points to indicate dollars and cents (for exam 2000.00 is acceptable).
•	Use apostrophes ('), asterisks (*), or other special characters on the payee name line.
•	Fold Forms 1098, 1099, 3921, 3922, 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 t 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).

Where To FileInterference of the form for Form 1096 and in the 2011 General Instructions for Certain Information
Returns. Specific information needed to complete the forms mentioned in this
revenue procedure are given in the specific form instructions. A chart, showing
which form must be filed to report a particular payment, is included in the 2011
General Instructions for Certain Information Returns.

Part 3

Specifications for Substitute Form W-2G (Filed with the IRS)

Section 3.1 — General

2.2.4

3.1.1 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 non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either $1/2$ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 ² / ₃ inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 ¹ / ₂ inches wide by 3 ² / ₃ inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a .33 inch top margin from the top of the corrected box, and a ¹ / ₂ inch left margin. If the top and left margins are properly aligned, the right 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.

Item	Substitute Form W-2G (Copy A)
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 should 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 for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties. Generally, information returns may be furnished electronically with the consent of the recipient. See *Section 4.6.1*.

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-B, 1099-INT, and 1099-DIV, and for Forms 1099-OID and 1099-PATR The rules in this section apply to Form 1099-B, 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.

Exception. A filer may include Form 1099-B information on a composite form with the forms listed in this section. Therefore supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B portion of the composite substitute statement can be included. This information includes display on the payee statement of data elements such as basis for noncovered lots, explanatory remarks on permissible basis adjustments for covered lots, descriptions of the type of transaction (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

Brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities (for 2011 these segregations are not required; they are required for 2012 dispositions). They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2012 dispositions and 2011 dispositions for which aggregation is done, the substitute Forms 1099-B would have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

- 1. Short-Term Transactions for Which Basis Was Reported to the IRS; Report on Form 8949, Part I, with **Box A** checked.
- 2. Short-Term Transactions for Which Basis Is **Not** Reported to the IRS; Report on Form 8949, Part I, with **Box B** checked.
- 3. Long-Term Transactions for Which Basis Is Reported to the IRS; Report on Form 8949, Part II, with **Box A** checked.
- 4. Long-Term Transactions for Which Basis Is **Not** Reported to the IRS; Report on Form 8949, Part II, with **Box B** checked.
- 5. Transactions for Which Basis Is Not Reported to the IRS and for Which Short- or Long-Term Determination is Unknown (to Broker); Report on Form 8949, in either Part I or Part II as appropriate, with **Box B** checked.

As long as transactions are clearly distinguished as to whether basis was or was not reported to the IRS and any information not reported to the IRS is clearly identified, each transaction may include information not reported to the IRS, including basis, date acquired, and gain or loss, with each transaction. That is, it is no longer necessary to report this information separately. Therefore, for short-term dispositions where basis was not reported to the IRS, basis and date acquired may be shown just as it would be shown for short-term dispositions where basis was reported to the IRS.

For 2012 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

A draft of the 2012 Form 1099-B was available on the IRS.gov draft forms page, at *www.IRS.gov/draftforms*, at the time this publication was released (the draft will be removed after the final form posts). The 2012 Form 1099-B will have boxes for stock or other symbol (box 1d) and quantity sold (box 1e) (if applicable). It will also have a checkbox to indicate if basis was reported to the IRS (box 6b) (for 2011 substitute Forms 1099-B, brokers may generate this indicator and reflect it). Columns will be added to Form 8949 for 2012 for stock or other symbol and quantity sold, and transactions will continue to be required to be segregated on Form 8949 based on whether or not basis was reported to the IRS. We also plan to add a gain/loss column to the 2012 Form 8949.

Further information impacting Publication 1179, such as issues arising after its final release, will be posted on IRS.gov at *www.IRS.gov/pub1179*.

See Section 4.3.

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.
- 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. You may provide those instructions 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 (except as indicated). 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 or otherwise highlighted 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, 2011), 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 4.5* for applicable labels and arrangement of assembly of forms. Note. Do not include the words "Substitute for" or "In lieu of" on the form recipient statement.
- 7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax 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. 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 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-K, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, 8935, 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.

Caution. The IRS does not require a donee to use Form 1098-C as the written acknowledgment for contributions of motor vehicles, boats, and airplanes. However, if you choose to use copies of Form 1098-C or an acceptable substitute as the written acknowledgment, then you must follow the requirements of this *Section 4.1.3*.

To be acceptable, a substitute form recipient statement must meet the following requirements.

- 1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
- 2. The filer's and the form recipient's identifying information required on the official IRS form must be included.
- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-K, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, 1099-S, and 8935 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-R, 1099-SA, 3921, 3922, 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 carbonless sets to produce recipient statements, the quality of each copy in the set 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 found in *Section 4.4.2* and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.
- 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.

Section 4.2 — Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-B, 1099-INT, 1099-DIV, 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. Therefore supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B portion of the composite substitute statement can be included as long as the statement clearly indicates such information is not being provided to the IRS. This information includes display on the payee statement of data elements such as basis for noncovered lots, explanatory remarks on permissible basis adjustments for covered lots, descriptions of the type of gain or loss (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

Information required by the official Form 1099-B that would be repeated in a composite statement can be stated a single time as long as the statement clearly shows and delineates the information required by the official form.

Brokers that use substitute statements may segregate long-term from short-term sales on the same statement. And as long as they clearly distinguish information that is reported to the IRS from that not being reported to the IRS, brokers may include similar and other relevant tax information for covered and noncovered shares on the same statement. See *Section 4.3*.

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.

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 or interest 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.

4.2.2

Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3

Section 4.3 - Additional Information for Substitute and Composite Forms 1099-B

4.3.1 Design Layout for Presenting Additional 1099-B Information	If you wish to provide additional information to the investor on the same substitute recipient Form 1099-B, the form must follow the rules set forth in "Exception" in <i>Section 4.1.2</i> and should clearly delineate how the information is presented. You should present the information in the same numerical order as on the official IRS form as much as possible. Any information presented should make reference to its corresponding number on the official form as appropriate. You should clearly categorize each type of information you are reporting. The substitute form should clearly explain which pieces of information are and which are not reported to the IRS. See <i>Exhibit H</i> for an example of a substitute recipient Form 1099-B that includes additional information.	
4.3.2 Added Legend for Providing Additional 1099-B Information	If you wish to provide additional information to the investor on the same substitute recipient Form 1099-B, an additional separate legend is required that explains exactly which pieces of information are and which are not reported to the IRS to the extent, if any, the information is not already identified as not being reported to the IRS as described in <i>Section 4.1.2</i> under "Exception." It should clearly explain how the information is presented. You may present this legend in a way that is consistent with your design as long as it clearly indicates which information is being provided to the IRS. Additionally, a reminder to taxpayers that they are ultimately responsible for the accuracy of their tax returns is also required.	
Section 4.4 — Required Legends		
4.4.1 Required Legends for Forms 1098	 Form 1098 recipient statements (Copy B) must contain the following legends: Form 1098— "The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. 	

- . "The information in boxes 1, 2, 3, and 4 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-C:

Copy B — "In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return." Copy C — "This information is being furnished to the Internal Revenue Service unless box 7 is checked."

- 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."

4.4.2 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-K, 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."
•	Form 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 \mathbf{C}
	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."

4.4.3 Required Legends for Forms 1097-BTC, 3921, 3922, 5498, and 8935 Recipient statements (Copy B) for these forms must contain the following legends:

- Form 1097-BTC "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 an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return."
- Form 3921:

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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 — "This copy should be retained by the corporation whose stock has been transferred under Section 422(b)."

• Form 3922:

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

- Copy C "This copy should be retained by the corporation."
- Form 5498 "This information is being provided to the Internal Revenue Service."

Note. If you do not provide 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 provided 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." Form 8935 — "This is important tax information and is being furnished to the Internal Revenue Service." 		
Section 4.5 — M	Section 4.5 — Miscellaneous Instructions for Copies B, C, D, 1, and 2		
4.5.1 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 Payer records. Only Copy A should be filed with the IRS.		
4.5.2 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/Borrower"; Copy C "For Recipient/Lender." Form 1098-C — Copy B "For Donor"; Copy C "For Donor's Records"; Copy D "For Donee." Form 1098-E — Copy B "For Borrower"; Copy C "For Recipient." Form 1098-T — Copy B "For Student"; Copy C "For Filer." Form 1098-A — Copy B "For Borrower"; Copy C "For Lender." Forms 1097-BTC, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, and 8935 — 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-H — Copy B "For Recipient"; Copy 1 "For Recipient (Issued by the HCTC Program)"; Copy C "For Faler." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-K — Copy B "For Payee"; Copy C "For Filer." Form 1099-MISC — Copy B "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 1099-SA Copy B "For Recipient"; Copy C "For Trustee/Payer."
- Form 3921 Copy B "For Employee"; Copy C "For Corporation"; Copy D "For Transferor."
- Form 3922 Copy B "For Employee"; Copy C "For Corporation."
- 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."

4.5.3 Perforations

Perforations are recommended between forms on all copies except Copy A to make separating the forms easier. Recipient copies, including those that are printed on a single sheet of paper, must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished whatever method of separation is used.

Perforations or other means of separation are required between forms on all copies except Copy A to make separating the forms easier. **Exception:** Copy A of Form W-2G may be perforated.

Note. Perforation does not apply to printouts of copies that are furnished electronically to recipients (as described in Regulations section 31.6051-1(j)). However, these recipients should be cautioned to carefully separate any copies. See *Section 4.6*.

Section 4.6 — Electronic Delivery of Recipient Statements

4.6.1 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, G, H, INT, K, LTC, MISC, OID, PATR, Q, R, S, SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, and

	8935. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).
	Note. Until further guidance is issued, you can not furnish Form 1098-C electronically. Perforation (see <i>Section 2.1.8</i>) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.
	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
	 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,	Additionally, you must:
and Notification	 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 sections 1.6050S-2 and 1.6050S-4. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433.

Part 5

Additional Instructions for Substitute Forms 1098, 1097-BTC, 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 1-10 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 of these forms. Continuous fan-fold/pin-fed forms are not provided.

Instructions for withholding agents:

5.1.5 Instructions For Withholding Agents

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- Only original copies may be filed with the Service. 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 ink 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 "AMENDED" 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.

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 agents. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Color and Quality of Ink	All printing must be in high quality non-gloss black ink.
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.
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 bleached 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 5 ¹ / ₂ inches deep, exclusive of a ¹ / ₂ 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 ¹ / ₂ inch and free of all printing other than that shown on the official form.

Property	Substitute Form 1042-S Format Requirements
	• The depth of a substitute Copy A must be a minimum of 5 ¹ / ₆ inches and a maximum of 5 ¹ / 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.

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

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 <i>Part 6.</i>)
	• 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	The OMB requirements for substitute IRS forms are:
Substitute Form Requirements	• Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
	• For Copy A, the OMB number must appear exactly as shown on the official IRS form.
	• For any copy other than Copy A, the OMB number must use one of the following formats.
	1. OMB No. XXXX-XXXX (preferred) or
	2. OMB # XXXX-XXXX (acceptable).

5.2.3 Required Explanation to Users	All substitute forms (Copy A only) must state "For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns." (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 — 1	Reproducible Copies of Forms						
5.3.1 Introduction	You can order official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS National Distribution Center at 1-800-829-3676. Other ways to get federal tax material include the following.						
	• Accessing IRS.gov.						
	• Ordering IRS tax products on DVD (IRS Publication 1796).						
5.3.2 Internet	The DVD contains approximately 2,500 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional. For system requirements, contact the National Technical Information Service (NTIS) at <i>http://www.ntis.gov</i> .						
	Prices are subject to change. The cost of the DVD if purchased from NTIS at <i>http://www.irs.gov/formspubs/article/0,,id=108660,00.html</i> is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:						
	• By phone – 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),						
	• By fax – 703-605-6900 (For IRS DVD purchase only),						
	• By mail – to: National Technical Information Service, 5301 Shawnee Road, Alexandria, VA 22312						
	Note. Some forms on the DVD are intended as information only and may not be submitted as an official IRS form (for example, Forms 1099, W-2, and W-3). Additionally, Publication 1796 does not permit electronic filing. Several IRS forms are provided electronically on the IRS home page and on the IRS Tax Products DVD. But, for instance, Form 1096 and Copy A of 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.

Section 5.4 — Effect on Other Revenue Procedures

5.4.1Revenue Procedure 2009-49, 2009-51 I.R.B. 879, dated December 21, 2009, is
superseded.Other Revenue
ProceduresSuperseded.

Part 6 Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 *Exhibits A through DD* 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 C* 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 be inconsistent with the specifications.

EXHIBIT A

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1099-K 10	1099-LTC 93	1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-S 27
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Exhibit B

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Exhibit C

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Exhibit D

DONEE'S name, street addrei	s, city, state, ZIP code, and telephone no.	1 Date of contribution	OMB No. 1545-1959	Contributions of Motor Vehicles, Boats, and Airplanes
DONEE'S federal identification	DONOR'S identification number 3.40"	 2 Make, model, and year of vertices 3 Vehicle or other identification 	80"	
DONOR'S name	1 6" no.)	4a Donee certifies that vertifies t	phicle was sold in arm's unrelated party	
City, state, and ZIP code		4c Gross proceeds from sale \$	(see instructions)	Copy A
improvements or sign	hicle is to be transferred to a needy individua			Internal Revenue Service Center File with Form 1096
5c Donee certifies the follow	ng detailed description of material improvem	ents or significant intervening use	and duration of use	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain
6a Did you provide goods or :	ervices in exchange for the vehicle?		▶ Yes 🗌 N	
\$	s provided in exchange for the vehicle	is checked, dones cortifies that th		
	rvices, if any, that were provided. If this box le religious benefits			

Exhibit E

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	eee, and tereprione number		Give 140. 1040-1070	Student
			2011	Loan Interest
				Statement
			Form 1098-E	
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ORROWER'S name		44	2.00	For Internal Revenue
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Exhibit F

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			expenses		Tuition
		L L	Amounts billed for	2011	Statement
			qualified tuition and		Statement
			related expenses	Form 1098-T	
LER'S federal identification no.	STUDENT'S social securit		S 3 Check if you have changed you hav		Comy A
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			scholarships or grants for a prior year	includes amounts for	Paperwork Reduction
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			\$	March 2012 ►	Instructions for
rvice Provider/Acct. No. (see instr.)	8 Check if at leas		9 Check if a graduate	10 Ins. contract reimb./re	fund Certain Information Returns.
m 1098-T	half-time stude		student	\$	Tietams
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	half-time stud	ient	student	S	netam

Exhibit G

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d Data of landaria acquisition or O Delance of principal	1 Date of lender's acquisition or		
knowledge of abandonment outstanding COPY A		BORROWER'S identification number	NDER'S federal identification number
\$ Internal Revenue			
3 4 Fair market value of property Service Center File with Form 1096.	3		ORROWER'S name
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5 Check here if the borrower was personally liable for repayment of the debt	5 Check here if the borrower w repayment of the debt		reet address (including apt. no.)
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3 4 Fair market value of property File with Form 1096.	3		ORROWER'S name
\$ For Privacy Act and Paperwork			
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Exhibit H

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Exhibit I

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Exhibit L

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PAYER'S name, street address, city,	state, ZIP code, and tele	phone no.	1 Unemployme	nt compensation	OMB No. 1545-012	20	
			2	1.40"			Certain
			\$ 2 State or loc	al income tax	2011		Government Payments
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PAYER'S federal identification number	RECIPIENT'S identifica	ation number	3 Box 2 amoun	it is for tax year	4 Federal income tax	withheld	•1.10" Copy A
RECIPIENT'S name			5 ATAA/RTAA p	payments	6 Taxable grants		For Internal Revenue
				, ay monto			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			9 Market gain		income		Reduction Act Notice, see the 2011
City, state, and zir code			\$				General
Account number (see instructions)				10b State identifica	tion no. 11 State incom	e tax withheld	Instructions for Certain Information
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Form 1099-G		Cat.	No. 14438M		Department of the	e Treasury -	Internal Revenue Service
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PAYER'S name, street address, city			-	nent compensation	OMB No. 1545-0	120	
There is name, street address, ony			1 Onemploym	ione compensation		120	Certain
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Form 1099-G		Cat	. No. 14438M		Department of t	ne Treasury	- Internal Revenue Service
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RECIPIENT'S name			5 ATAA/RTAA	payments	\$6 Taxable grants		For Internal Revenue
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Account number (see instructions)			Φ 10a State	10b State identifie	cation no. 11 State inco	ome tax withhe	Instructions for Certain Information
					\$		Returns

Exhibit M

7171		ЕСТ	ED				
ISSUER'S/PROVIDER'S name, street a telephone no.		1	Amount of HCTC advance payments	ON	1B No. 1545-1813		alth Coverage
		2	No. of mos. HCTC payments received		20 11		Credit (HCTC) ance Payments
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3 \$	Jan.	9 •	July1.40"=		Copy A For
RECIPIENT'S name		4	Feb.	10	Aug.		Internal Revenue Service Center
3.40"		\$ 5	Mar.	\$ 11	Sept.		File with Form 1096. For Privacy Act
Street address (including apt. no.)		\$ 6	Apr1.40"	\$ 12	Oct.		and Paperwork Reduction Act Notice, see the
City, state, and ZIP code		7	Мау	\$ 13	Nov.		2011 General Instructions for
		\$ 8	June	\$ 14	Dec.		Certain Information Returns.
Form 1099-H	Cat	\$ t. No	. 34912D	\$	epartment of the Tr	easury -	Internal Revenue Service
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7171		ECT	ED				
ISSUER'S/PROVIDER'S name, street a telephone no.	address, city, state, ZIP code, and		Amount of HCTC advance payments	ON	/IB No. 1545-1813	На	alth Coverage
		\$	No. of mos. HCTC		2011		Credit (HCTC)
			payments received		Form 1099-H		ance Payments
ISSUER'S/PROVIDER'S federal identification no.	RECIPIENT'S identification number	3	Jan.	9	July		Сору А
RECIPIENT'S name		\$	Feb.	\$ 10	Aug.		For Internal Revenue
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7171 ISSUER'S/PROVIDER'S name, stree		_	TED 1 Amount of HCTC advance		OMB No. 1545-181	3	
telephone no.	address, city, state, ZIF code, and		payments	ľ			lealth Coverage
		- H	\$ 2 No. of mos. HCTC		2011	Ta	x Credit (HCTC)
			payments received		- 4000 11	Ad	vance Payments
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City, state, and ZIP code		_	\$ 7 May	_	\$ 3 Nov.		2011 Genera
			\$		\$		Instructions for Certain Information
			8 June s	1	4 Dec.		Returns

Form 1099-H

Cat. No. 34912D

Department of the Treasury - Internal Revenue Service

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Exhibit N

9292						
AYER'S name, street address, cit	, state, ZIP code, and	telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
			1 Interest income	@@◀◀		
			\$	2011	Inter	est Income
			2 Early withdrawal penalty\$	Form 1099-INT		
AYER'S federal identification number	RECIPIENT'S iden	tification number	 φ 3 Interest on U.S. Savings Bo 		ions	Сору А
ECIPIENT'S name			\$			For Internal Revenue
CIPIENT'S name			4 Federal income tax withheld 1.40"	5 Investment expenses		Service Center File with Form 1096.
			\$	\$		For Privacy Act and
reet address (including apt. no.)			6 Foreign tax paid	7 Foreign country or U.S.	possession F	Paperwork Reduction Act Notice, see the
ty, state, and ZIP code			\$8 Tax-exempt interest	9 Specified private activity be	ond interest	2011 General Instructions for
			\$	\$		Certain Information Returns.
ccount number (see instructions)		2nd TIN not.	10 Tax-exempt bond CUSIP n			
2.80"—				4.15"		
m 1099-INT		.00	at. No. 14410K			nternal Revenue Service
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9292 PAYER'S name, street address, ci	tv state ZIP code an		ECTED Payer's RTN (optional)	OMB No. 1545-0112		
ATEN S hame, street address, c	ly, state, ZIF code, al	lu telephone no.	Fayers FIN (optional)	0112		
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			\$			
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PAYER'S federal identification numb	r RECIPIENT'S ide	entification number			ations	Сору А
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RECIPIENT'S name			4 Federal income tax withheld	5 Investment expense	es	Service Center
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Street address (including apt. no.)			6 Foreign tax paid	7 Foreign country or U.S	. possession	Paperwork Reduction Act Notice, see the
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Account number (see instructions)		2nd TIN not	t. 10 Tax-exempt bond CUSIP			neturis.
orm 1099-INT		C	Cat. No. 14410K	Department of the	Treasury -	Internal Revenue Service
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PAYER'S federal identification num	ber RECIPIENT'S ic	dentification numbe	 \$ a Interest on U.S. Savings 			Сору
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RECIPIENT'S name			4 Federal income tax withheld	5 Investment expen	ses	Internal Revenu Service Cente
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Form 1099-INT		· ·	Cat. No. 14410K	Department of the	Treasury	- Internal Revenue Servic

Exhibit O

9393			CTED 4.5	50"	
PAYER'S name, street address, city, s			1 Gross long-term care benefits paid	OMB No. 1545-1519	
			\$		Long-Term Care and
			2 Accelerated death benefits paid		Accelerated Death Benefits
			\$	Form 1099-LTC	
PAYER'S federal identification number	POLICYHOLD	ER'S identification number	3 Check one:	INSURED'S social secu	
POLICYHOLDER'S name			INSURED'S name		Internal Revenue Service Center
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City, state, and ZIP code			City, state, and ZIP code		Notice, see the 2011 General
Account number (see instructions)		4 Qualified contract	5 Check, if applicable: Coptional	Chronically ill Date certi	fied Instructions for Certain Information
orm 1099-LTC			at. No. 23021Z	Ferminally ill	easury - Internal Revenue Service
9393 PAYER'S name, street address, city,	State, ZIP coc		1 Gross long-term care benefits paid \$	OMB No. 1545-1519	Long-Term Care and
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Exhibit P

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PAYER'S federa number	identification	RECIPIENT'S identification	ation	5	Fishing boat proceeds	6	Medical and health care	e payments	Internal Reven Service Cent
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RECIPIENT'S na	ame			7	Nonemployee compensation		Substitute payments i dividends or interest	in lieu of	For Privacy A
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				\$		\$			Reduction A
Street address ((including apt. no.)				Payer made direct sales of		Crop insurance pr	roceeds	Notice, see th
					\$5,000 or more of consumer products to a buyer	+			2011 Gener Instructions for
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Account number	r (see instructions)		2nd TIN not.	13	Excess golden parachute payments		Gross proceeds p an attorney	aid to	Return
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15a Section 409A	A deferrals	15b Section 409A incom	ne		State tax withheld	17	State/Payer's stat		18 State income
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Exhibit Q

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Form **1099-OID**

Department of the Treasury - Internal Revenue Service

Exhibit R

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Exhibit U

7575		ECTEL	C				
FILER'S name, street address, city, st	ate, ZIP code, and telephone no.	1 [Date of closing	(OMB No. 1545-0997	7	
			=====1.40"=		2011	Pro	ceeds From Real
		2 (Gross proceeds			Es	tate Transactions
		\$			Form 1099-S		
FILER'S federal identification number	TRANSFEROR'S identification number	3 /	Address or legal d	description (ir	ncluding city, state, an	d ZIP code)	Copy A
TRANSFEROR'S name	1.70"	1					For Internal Revenue
				2.80)"		Service Center File with Form 1096.
Street address (including apt. no.)		-					For Privacy Act
City, state, and ZIP code							and Paperwork Reduction Act Notice, see the 2011
City, state, and zir code					received or will rece of the consideration		General
Account or escrow number (see instru	ctions)	5 E \$	Buyer's part of re	eal estate tax	[Certain Information Returns.
Form 1099-S	C	Φ Cat. No.	64292E		Department of the	Treasury -	Internal Revenue Service
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FILER'S name, street address, city, st	ate, ZIP code, and telephone no.	1 [Date of closing	(OMB No. 1545-0997	7	
					2011	Pro	oceeds From Real
		2 (Gross proceeds			Es	state Transactions
		\$			Form 1099-S		
FILER'S federal identification number	TRANSFEROR'S identification number	3 /	Address or legal c	description (ir	ncluding city, state, an	d ZIP code)	Сору А
TRANSFEROR'S name		1					For Internal Revenue Service Center
<u></u>		_					File with Form 1096. For Privacy Act
Street address (including apt. no.)							and Paperwork Reduction Act
City, state, and ZIP code					received or will rece		Notice, see the 2011 General
Account or escrow number (see instru	ictions)		Buyer's part of re		of the consideration		Instructions for Certain Information
Form 1099-S		\$	640005		Dependence of the	Tressur	Returns.
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		2	Gross proceeds	3	2011		oceeds From Real state Transactions
		¢			Form 1099-S		
FILER'S federal identification number	TRANSFEROR'S identification number	\$ 3	Address or legal of	description (i	ncluding city, state, ar	Id ZIP code	Сору А
TRANSFEROR'S name Street address (including apt. no.)		_					For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork
City, state, and ZIP code			property or servi	ces as part	received or will received of the consideration		Reduction Act Notice, see the 2011 General Instructions for
Account or escrow number (see instru	uctions)	5 \$	Buyer's part of re	eal estate tax	K		Certain Information Returns.
Form 1099-S	(-	64292E		Department of the	Treasury -	Internal Revenue Service

Exhibit V

9494		CTED		
TRUSTEE'S/PAYER'S name, street ad	ddress, city, state, and ZIP code		OMB No. 1545-1517	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess	s cont. Copy A For
RECIPIENT'S name		3 Distribution code	4 FMV on date of de	Service Center
Street address (including apt. no.)		5 HSA	\$	File with Form 1096. For Privacy Act and Paperwork
City, state, and ZIP code		MSA LI MA MSA LI		Reduction Act Notice, see the 2011 General
Account number (see instructions)				Instructions for Certain Information Returns.
Form 1099-SA	Ca	at. No. 38471D	Department of the Tre	easury - Internal Revenue Service
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9494		ECTED		1
TRUSTEE'S/PAYER'S name, street a	address, city, state, and ZIP code		OMB No. 1545-1517	Distributions From an HSA,
			2011	Archer MSA, or Medicare Advantage MSA
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution	Form 1099-SA 2 Earnings on exce	
RECIPIENT'S name		\$ 3 Distribution code	\$ 4 FMV on date of c	For Internal Revenue
			\$	Service Center File with Form 1096.
Street address (including apt. no.)		5 HSA Archer MSA		For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		MA MSA		Notice, see the 2011 General Instructions for
Account number (see instructions)				Certain Information Returns.
Form 1099-SA	C	Cat. No. 38471D	Department of the T	reasury - Internal Revenue Service
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TRUSTEE'S/PAYER'S name, street	address, city, state, and ZIP code		OMB No. 1545-1517	Distributions
			2011	From an HSA, Archer MSA, or Medicare Advantage
			Form 1099-SA	MSA
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on exce	ess cont. Copy A
RECIPIENT'S name		3 Distribution code	4 FMV on date of c	
Street address (including apt. no.)		5 HSA	\$	File with Form 1096. For Privacy Act
		Archer MSA		and Paperwork Reduction Act
City, state, and ZIP code		MA MSA		Notice, see the 2011 General Instructions for
Account number (see instructions)				Certain Information Returns.

Exhibit W

RANSFEROR'S name, street address, cit	ty, state, and ZIP code	1 Date option granted	OMB No. 1545-2129 Form 3921	Exercise of ar Incentive Stock Option Under
	-	2 Date option exercised	(Rev. October 2010)	Section 422(b
RANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A
MPLOYEE'S name		\$	\$	Internal Revenue Service Cente
		5 No. of shares transferred		File with Form 1096
treet address (including apt. no.)		6 If other than TRANSFEROF corporation whose stock is		For Privacy Act and Paperwor Reduction Ac
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Exhibit X

5656		EC	TED				
CORPORATION'S name, street address	s, city, state, and ZIP code	1	Date option granted Date option exercised		MB No. 1545-2129		Fransfer of Stock cquired Through an Employee Stock Purchase
				(R	ev. October 2010)		Plan Under Section 423(c)
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3	Fair market value per share on grant date		Fair market value per sh on exercise date	nare	Copy A For
EMPLOYEE'S name]\$	5	\$			Internal Revenue
		5	Exercise price paid per share	6	No. of shares transferre	ed	Service Center
		\$	5				File with Form 1096. For Privacy Act and
Street address (including apt. no.)		7	Date legal title transferred				Paperwork Reduction Act Notice, see the
City, state, and ZIP code		1_					most current version of the
Account number (see instructions)		8	Exercise price per share de exercised on the date show			as	General Instructions for Certain Information
		\$	<u> </u>				Returns.
Form 3922 (Rev. October 2010)	Cat. No. 4	118	0P	De	epartment of the Treasu	ıry -	Internal Revenue Service

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2626		CORRECT	ED		
CORPORATION'S name, street addres	s, city, state, and ZIP code	1	Date option granted	OMB No. 1545-2129 Form 3922	Transfer of Stock Acquired Through an Employee
		2	Date option exercised	(Rev. October 2010)	Stock Purchase Plan Under Section 423(c)
CORPORATION'S federal identification number	EMPLOYEE'S identification	n number 3	Fair market value per share on grant date	4 Fair market value per sh on exercise date	are Copy A For
EMPLOYEE'S name	•	\$		\$	Internal Revenue
		5	Exercise price paid per share	6 No. of shares transferre	
		\$			File with Form 1096. For Privacy Act and
Street address (including apt. no.)		7	Date legal title transferred		Paperwork Reduction Act Notice, see the
City, state, and ZIP code					most current version of the
		8	Exercise price per share de exercised on the date show		S General
Account number (see instructions)		\$	exercised on the date show		Instructions for Certain Information Returns.

Form **3922** (Rev. October 2010)

Cat. No. 41180P

Department of the Treasury - Internal Revenue Service

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Exhibit Y

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TRUSTEE'S or ISSUER'S name, stre	et address, city, state, and ZIF	P code 1	IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-074	7	IRA
		\$		2011		Contribution Information
		2	Rollover contributions			mormation
		\$		Form 5498		
		3	Roth IRA conversion amount	4 Recharacterized o	ontributions	Copy /
TRUSTEE'S or ISSUER'S federal	PARTICIPANT'S social secu	urity 5	Fair market value of account	 6 Life insurance cost 	included in	Fo Internal Revenue
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		8	SEP contributions	9 SIMPLE contrib	outions	and Paperworl
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		12a	RMD date	12b RMD amount		Instructions fo
City, state, and ZIP code		13a	Postponed contribution	\$ 13b Year	13c Code	Certaiı Informatior
		\$				Returns
			Repayments	14b Code		
		\$	1.40	1.40		
Account number (see instructions)		ψ		1		
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Exhibit Z

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		ŀ	2 Rollover contributions		Informa
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			\$	Form 5498-ESA	
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TRUSTEE'S name, street address, cit	y, state, and ZIP code	Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011 S Z Total contributions made	OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information
		in 2011		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	\$ r 3 Total HSA or Archer MSA cor	Form 5498-SA	or 2011 Copy A
	FARTICIFANT 5 Social security humber	\$		For
PARTICIPANT'S name		4 Rollover contributions	5 Fair market value of H Archer MSA, or MA N	
		\$	\$	File with Form 1096. For Privacy Act and
Street address (including apt. no.)		6 HSA		Paperwork Reduction Act
City, state, and ZIP code		MSA 🗆		Notice, see the 2011 General
		MA MSA		Instructions for Certain
Account number (see instructions)				Information Returns.
orm 5498-SA	C	Cat. No. 38467V	Department of the Tr	easury - Internal Revenue Service
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2727 TRUSTEE'S name, street address, ci		ECTED 1 Employee or self-employed person's	OMB No. 1545-1518	1
		Archer MSA contributions made in 2011 and 2012 for 2011		HSA, Archer MSA, or Medicare Advantage
		\$	2011	MSA Information
		2 Total contributions made in 2011		
		\$	Form 5498-SA	
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	er 3 Total HSA or Archer MSA co	ntributions made in 2012 1	for 2011 Copy A
PARTICIPANT'S name	1	4 Rollover contributions	5 Fair market value of Archer MSA, or MA	
		\$	\$	File with Form 1096 For Privacy Act and
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		in 2011	Form 5498-SA	
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	\$ er 3 Total HSA or Archer MSA co		for 2011 Copy A
		\$		Fo
PARTICIPANT'S name		4 Rollover contributions	5 Fair market value of Archer MSA, or MA	MSA Service Cente
		\$	\$	File with Form 1096 For Privacy Act and
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Form 5498-SA		Cat. No. 38467V	Department of the T	reasury - Internal Revenue Service

Exhibit BB

PATER S name 1 diss winnings 2 redeal income tax withindu Street address 3.00" 1.45" 20 Gity, state, and ZIP code 5 Transaction 6 Race 6 Federal identification number Telephone number 7 Winnings from identical wagers 8 Cashier 0 WINNER'S name 2.85" 9 Winner's taxpayer identification no. 10 Window Paperwork Redu Street address (including apt. no.) 11 First I.D. 12 Second I.D. Paperwork Redu City, state, and ZIP code 13 State/Payer's state identification no. 14 State income tax withheld File with Foo Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. For Internal File with Foo Signature ▶ Date ▶ Department of the Treasury - Internal Reven 3232 CORRECTED	luction Act the 2011 formation Returns. orm 1096 Copy A Revenue te Center
Street address 3.00" 3 Type of wager 4 Date won Form City, state, and ZIP code 5 Transaction 6 Race Form Gaa Federal identification number Telephone number 7 Winnings from identical wagers 8 Cashier Window WINNER'S name 2.85" 9 Winner's taxpayer identification no. 10 Window For Privace Street address (including apt. no.) 11 First I.D. 12 Second I.D. General Instruct City, state, and ZIP code 13 State/Payer's state identification no. 14 State income tax withheld File with For Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. For Internal File with For Service Signature > Cat. No. 10138V Department of the Treasury - Internal Reven 3232 CORRECTED	W-2G Certain mbling innings cy Act and luction Act the 2011 ictions for formation Returns. orm 1096. Copy A Revenue e Center
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Form W-2G Cat. No. 10138V Department of the Treasury - Internal Reven	
3232	
OMP.No	. 1545-0238
	011
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	Certain
T Federal deduication number – Leiednone number – L 7 winnings from deducat waters L 6 Gastrier – L	ambling innings
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correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
Form W-2G Cat. No. 10138V Department of the Treasury - Internal Rever	nue Service

Exhibit CC

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Department of Internal Reve	of the Treasury	ubject to W			PRO-RATA BASIS	REPORTING	Internal	opy A for Revenue Servic
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax	rate	7 Federal tax with	held	
0000		allowanooo		6 Eve	mption code	8 Withholding by o	ther agents	
					•	9 Total withholding	g credit	
10 Amou	unt repaid to recipie	ent		14	Recipient's U.S. TIN	· · · · · · · · · · · · · · · · · · ·		
				45	SSN or ITI		EIN	QI-EIN
11 Withh	nolding agent's EIN			15	Recipient's foreign ta	x identifying numb	er, if any	16 Country code
	EIN IHOLDING AGENT'		EIN	47	NQI's/FLOW-THRO			10 Occurations and
	HOLDING AGEN I	5 name		17	NQI S/FLOW-THROU	JGH EINTHY S na	ime	18 Country code
12b Addr	ess (number and st	reet)		19a	a NQI's/Entity's addre	ss (number and st	treet)	
12c Addit	tional address line (room or suite no.)		19	b Additional address l	ine (room or suite	no.)	
12d City of	or town, province or	state, country, ZIP	or foreign postal code	190	c City or town, provinc	ce or state, countr	ry, ZIP or fo	preign postal code
13a RECI	PIENT'S name		13b Recipient co	ode 20	NQI's/Entity's U.S. 1	IN, if any >		
13c Addr	ess (number and st	reet)		21	PAYER'S name and	TIN (if different fro	om withhol	ding agent's)
		,						
13d Addit	tional address line (room or suite no.)	1	22	Recipient account n	umber (optional)		
13e City c	or town, province or	state, country, ZIP	or foreign postal code	23		neld 24 Payer's st	tate tax no.	25 Name of state
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nternal Re	venue Service		AMEND	ED		PRO-RATA BASIS	REPORTING	Internal	Revenue Servic
1 Income code	2 Gross inco	ome	3 Withholding allowances	4 Net income	5 Tax	rate	7 Federal tax with	held	
coue			allowances		6.5%	·	8 Withholding by o	ther agents	
					6 EXE	emption code	9 Total withholding	g credit	
1 0 Am	ount repaid to	recipie	ent		14	Recipient's U.S. TIN	I, if any 🕨		
						SSN or IT		EIN	QI-EIN
1 Wit	nholding agen	ťs EIN	▶		15	Recipient's foreign ta	ax identifying numb	er, if any	16 Country cod
	EIN		QI-	EIN					
2a WI	HHOLDING A	GENT'	S name		17	NQI's/FLOW-THRO	UGH ENTITY'S na	ame	18 Country cod
2 b Add	dress (number	and sti	reet)		19	a NQI's/Entity's addre	ess (number and s	treet)	
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IZC Add	litional addres	s line (r	room or suite no.)		19	b Additional address	line (room or suite	no.)	
	or town provi	noo or i	stata country 7ID	or foreign postal code	10	c City or town, provin	oo or stato, countr	a, 7IP or f	oroign postal cod
			State, Country, ZIF	or loreign postal cour	5 13		ce of state, counti	y, ZIF 01 1	oreigin postal cour
13a BE(CIPIENT'S nar	าค		13b Recipient c	ode 20	NQI's/Entity's U.S.	TIN if any ►		
						Nor of Entity 5 0.0.	int, in any P		
13c Add	ress (number	and str	reet)		21	PAYER'S name and	TIN (if different fro	om withho	lding agent's)
			,						
13d Add	ditional addres	s line (ı	room or suite no.)		22	Recipient account r	umber (optional)		
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13e City	or town, provi	nce or s	state, country, ZIP	or foreign postal code	23	State income tax with	held 24 Payer's st	tate tax no.	25 Name of stat

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AYER'S name, street address, city, state, ZIP code, and telephone no.	CTED 1 Total payments	OMB No. 1545-2140	
	\$	Form 8935	Airline Payment Repo
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		\$	Service Cent
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	6a	6b	Form 893 (March 2009
m 8935 (3-2009) Cat.	No. 37750T	S	sury - Internal Revenue Servi
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