

SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 6A, CHAPTER 10 “INFORMATION RETURNS – FORM 1099”		
<p>Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure with the substantive change or revision.</p> <p>Hyperlinks are denoted by <u><i>underlined, bold, italic fonts.</i></u></p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	<p>This chapter has been deleted. Information pertaining to the preparation of Information Returns – Form 1099 may be obtained at the Internal Revenue Service (IRS) web site at http://www.irs.gov. Guidance for Department of Defense Components to gather information needed to provide Form 1099, including Taxpayer Identification Numbers (TIN), are contained in other Volumes of the Department of Defense Financial Management Regulation, “DoDFMR.” <u><i>Volume 5, Chapter 11; Volume 7A, Chapter 44, Volume 8, Volume 9, Chapter 3; Volume 10, Chapter 6; and Volume 13, Chapter 8</i></u> contain related guidance about IRS reporting.</p>	Deletion