

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 2005-68, page 853.

Real Estate Mortgage Investment Conduit (REMIC) net operating losses (NOLs). This ruling illustrates the interaction between the REMIC excess inclusion rules and the net operating loss rules. Section 860E(a)(1) of the Code provides that the taxable income of a holder of a residual interest in a REMIC shall not be less than the holder's "excess inclusion" (generally equivalent to REMIC phantom income) for the taxable year. Effectively this prevents the application of NOLs to offset the excess inclusion income. The statute includes NOL coordinating rules in section 860E(a)(3) with the general effect of creating a separate basket for taxing excess inclusion income, so that the amount calculated as an NOL for a year is not reduced by the excess inclusion income and NOL carryovers are not absorbed by excess inclusion income. The ruling simply illustrates the application of the coordination rules.

Rev. Rul. 2005-69, page 852.

LIFO; price indexes; department stores. The August 2005 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, August 31, 2005.

Announcement 2005-78, page 918.

The October 2005 revision of Publication 1141, *General Rules and Specifications for Substitute Forms W-2 and W-3*, originally published as Rev. Proc. 2005-65, 2005-38 I.R.B. 564, is now posted to the IRS website. Also, Section 2.06 of Part A of Publication 1141 reflects a minor change from Rev. Proc. 2005-65.

EMPLOYEE PLANS

Notice 2005-71, page 863.

Weighted average interest rate update; corporate bond indices; 30-year Treasury securities. The weighted average interest rate for October 2005 and the resulting permissible range of interest rates used to calculate current liability and to determine the required contribution are set forth.

EMPLOYMENT TAX

Announcement 2005-78, page 918.

The October 2005 revision of Publication 1141, *General Rules and Specifications for Substitute Forms W-2 and W-3*, originally published as Rev. Proc. 2005-65, 2005-38 I.R.B. 564, is now posted to the IRS website. Also, Section 2.06 of Part A of Publication 1141 reflects a minor change from Rev. Proc. 2005-65.

TAX CONVENTIONS

Announcement 2005-77, page 855.

U.S.-Republic of Cape Verde reciprocal exemption agreement. The United States and the Republic of Cape Verde have entered into a diplomatic note evidencing an agreement for the reciprocal exemption of income from the international operation of a ship or ships or aircraft for taxable years beginning on or after January 1, 2005.

(Continued on the next page)

Announcements of Disbarments and Suspensions begin on page 913.
Finding Lists begin on page ii.
Index for July through October begins on page vi.



ADMINISTRATIVE

Rev. Proc. 2005-69, page 864.

General rules and specifications for private printing of substitute forms. This procedure provides requirements for reproducing paper substitutes and for furnishing substitute recipient statements for Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S. It will be reproduced as the next revision of Publication 1179. Rev. Proc. 2004-58 superseded.

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by

applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

LIFO; price indexes; department stores. The August 2005 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, August 31, 2005.

Rev. Rul. 2005-69

The following Department Store Inventory Price Indexes for August 2005 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory

methods for tax years ended on, or with reference to, August 31, 2005.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups - soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE
INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS
(January 1941 = 100, unless otherwise noted)

Groups	Aug. 2004	Aug. 2005	Percent Change from Aug. 2004 to Aug. 2005 ¹
1. Piece Goods	513.2	486.8	-5.1
2. Domestic and Draperies	525.7	512.2	-2.6
3. Women's and Children's Shoes	623.7	661.5	6.1
4. Men's Shoes	838.6	875.1	4.4
5. Infants' Wear	561.1	554.0	-1.3
6. Women's Underwear	502.4	542.8	8.0
7. Women's Hosiery	337.5	339.1	0.5
8. Women's and Girls' Accessories	557.2	585.4	5.1
9. Women's Outerwear and Girls' Wear	341.4	331.2	-3.0
10. Men's Clothing	524.4	527.1	0.5
11. Men's Furnishings	564.3	557.0	-1.3
12. Boys' Clothing and Furnishings	414.5	384.1	-7.3
13. Jewelry	902.5	888.5	-1.6
14. Notions	794.8	810.5	2.0
15. Toilet Articles and Drugs	992.7	998.0	0.5
16. Furniture and Bedding	607.8	598.5	-1.5
17. Floor Coverings	581.5	614.0	5.6
18. Housewares	709.6	708.6	-0.1
19. Major Appliances	196.9	203.9	3.6
20. Radio and Television	41.2	38.7	-6.1
21. Recreation and Education ²	80.1	77.3	-3.5
22. Home Improvements ²	129.2	136.0	5.3
23. Automotive Accessories ²	112.8	115.9	2.7
Groups 1-15: Soft Goods	546.4	544.8	-0.3
Groups 16-20: Durable Goods	379.2	378.6	-0.2
Groups 21-23: Misc. Goods ²	93.1	92.6	-0.5
Store Total ³	487.1	485.7	-0.3

¹Absence of a minus sign before the percentage change in this column signifies a price increase.

²Indexes on a January 1986 = 100 base.

³The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco and contract departments.

The principal author of this revenue ruling is Michael Burkom of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Burkom at (202) 622-7924 (not a toll-free call).

Section 860E.—Treatment of Income in Excess of Daily Accruals on Residual Interests

26 CFR 1.860E-1: Treatment of taxable income of a residual interest holder in excess of daily accruals. (Also § 172.)

Real Estate Mortgage Investment Conduit (REMIC) net operating losses (NOLs). This ruling illustrates the interaction between the REMIC excess inclusion rules and the net operating loss rules. Section 860E(a)(1) of the Code provides that the taxable income of a holder of a residual interest in a REMIC shall not be less than the holder’s “excess inclusion” (generally equivalent to REMIC phantom income) for the taxable year. Effectively this prevents the application of NOLs to offset the excess inclusion income. The statute includes NOL coordinating rules in section 860E(a)(3) with the general effect of creating a separate basket for taxing excess inclusion income, so that the amount calculated as an NOL for a year is not reduced by the excess inclusion income and NOL carryovers are not absorbed by excess inclusion income. The ruling simply illustrates the application of the coordination rules.

Rev. Rul. 2005-68

ISSUES

(1) If, during the same taxable year, the holder of a residual interest in a Real Estate Mortgage Investment Conduit (REMIC) both incurs a net operating loss (NOL) and recognizes income from an excess inclusion (as defined in section 860E(c)), then how is taxable income determined, and how is any NOL carryback or carryover computed?

(2) If an NOL is carried back or carried over to a taxable year in which an excess inclusion is recognized, how is taxable income computed?

FACTS

X, a domestic corporation, is the sole holder of the residual interest in a REMIC. During the 2004 taxable year, X has a \$25 excess inclusion attributable to its ownership of the residual interest. Also during 2004, independent of holding the REMIC residual interest, X has \$75 in gross rental income and \$65 in deductible rental expenses. During the 2005 taxable year, X has \$25 of excess inclusion income, \$75 in gross rental income, and \$90 in deductible rental expenses. X began business operations in 2004 and therefore has no income or loss carryover for any prior year.

LAW

Section 860C(a)(1) provides that each holder of a residual interest in a REMIC shall take into account that holder’s daily portion of the taxable income or net loss of the REMIC for each day during the taxable year on which the holder held the interest. Additionally, some or all of a residual holder’s allocable share of a REMIC’s taxable income may be an excess inclusion. Section 860E embodies a statutory mandate to tax currently a residual holder’s excess inclusion. Rev. Rul. 95-81, 1995-2

C.B. 70. To ensure that the excess inclusion is fully taxed, section 860E(a)(1) provides, “The taxable income of any holder of a residual interest in a REMIC for any taxable year shall in no event be less than the excess inclusion for such taxable year.”

Section 172 provides for NOL carrybacks and carryovers to prior or future taxable years. The amount of an NOL is determined under section 172(c) for the year in which the loss arises (the “loss year”). Section 172(b)(1) then specifies the taxable years to which the NOL may potentially be carried. Under section 172(b)(2), the NOL is carried to the earliest of those years. The second sentence of section 172(b)(2) provides, “The portion of such loss which shall be carried to each of the other taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried.”

Section 860E(a)(3) sets forth rules for coordinating the provisions that govern excess inclusions with the net operating loss provisions of section 172. Section 860E(a)(3)(A) provides that any excess inclusion for any taxable year shall not be taken into account “in determining under section 172 the amount of any net operating loss for such taxable year” (that is, in determining the loss for a “loss year”). Section 860E(a)(3)(B) provides that any excess inclusion for a taxable year shall not be taken into account “in determining taxable income for such taxable year for purposes of the 2nd sentence of section 172(b)(2).”

ANALYSIS

Calculation 1. *Calculation for 2004 Return.* For its 2004 return, X has total taxable income of \$35, calculated as indicated below.

		<i>Taxable Income</i>
1. Excess Inclusion		\$ 25
2. Rental Gross Income	\$ 75	
Rental Expenses	(\$ 65)	
Net Rental Income (Loss)	\$ 10	\$ 10
3. X’s Taxable Income		\$ 35

Because gross rental income exceeds expenses, Section 860E has no effect on this calculation.

Calculation 2. *Calculation for 2005.* For 2005, X has a \$15 net rental loss plus a \$25 excess inclusion. X's taxable income

of \$25 and NOL of \$15 are calculated as indicated below.

		<i>Taxable Income</i>	<i>Net Operating Loss</i>
1. Excess Inclusion		\$ 25	
2. Rental Gross Income	\$ 75		
Rental Expenses	(\$ 90)		
Net Rental Income (Loss)	<u>(\$ 15)</u>	<u>\$ 0</u>	<u>\$ 15</u>
3. X's Taxable Income		<u>\$ 25</u>	
4. X's NOL			<u>\$ 15</u>

X's taxable income cannot be less than the amount of its excess inclusion and is, therefore, \$25. Section 860E(a)(3)(B) and § 1.860E-1(a). Because X's \$90 of rental expenses exceeds X's \$75 of rental gross income by \$15, a \$15 NOL is incurred.

In calculating the \$15 NOL, the current year's excess inclusion is not taken into account.

Calculation 3. *Application of NOL Carryback to 2004.* As indicated in Calculation 1 above, on X's return as originally

filed for the 2004 gain year (now the carryback year), X reported \$10 of net rental income plus \$25 of excess inclusion income. The \$15 NOL carryback results in taxable income of \$25, as shown below.

		<i>Taxable Income</i>
1. Excess Inclusion		\$ 25
2. Rental Income	\$ 75	
Rental Expenses	<u>\$ 65</u>	
Taxable Income for NOL Absorption Purposes	\$ 10	
NOL Carryback	<u>\$ 15</u>	<u>0</u>
Excess NOL over Taxable Income for NOL Absorption Purposes	<u>\$ 5</u>	
3. X's Recalculated 2004 Taxable Income		<u>\$ 25</u>
4. X's NOL Carryover to 2006		<u>\$ 5</u>

The \$15 NOL carryback exceeds the carryback year's \$10 in net rental income. No portion of the net operating loss carryback to 2004 can be used to offset the \$25 excess inclusion for 2004. In this case, the \$10 in net rental income is X's taxable income for NOL utilization and absorption purposes.

Calculation 4: *Determination of NOL Carryover to 2006.* As illustrated in the table under Calculation 3, X's NOL carryover to the 2006 taxable year is \$5. For purposes of determining the amount of the NOL carryover, in accordance with the second sentence of section 172(b)(2), X's excess inclusion for 2004 is not taken into account.

In each of the calculations above, the full rental expense is either used to offset gross income (other than the excess inclu-

sion) or used in calculating an NOL. No portion of the excess inclusion is offset either by any of the rental expense or by any NOL. No portion of the excess inclusion reduces the amount of the NOL that may be carried back or carried over.

HOLDINGS

(1) In computing an NOL for the taxable year, no excess inclusion is taken into account. If, during the same taxable year, a taxpayer both recognizes an excess inclusion and incurs an NOL, the excess inclusion may not be offset by the NOL and is not taken into account in determining the amount of the NOL that may be carried to another taxable year.

(2) If an NOL is carried back or carried over to a taxable year in which an excess inclusion is recognized, the excess inclusion cannot be offset by the NOL carryback or carry over and is not included in the calculation of taxable income for NOL absorption purposes.

DRAFTING INFORMATION

The principal author of this revenue ruling is Arturo Estrada of the Office of Associate Chief Counsel (Financial Institutions & Products). For further information regarding this revenue ruling, contact Mr. Estrada at 202-622-3900 (not a toll-free call).

Part II. Treaties and Tax Legislation

Subpart A.—Tax Conventions and Other Related Items

Cape Verde Reciprocal Exemption Agreement

Announcement 2005–77

The Governments of the United States and the Republic of Cape Verde have exchanged diplomatic notes evidencing a reciprocal exemption agreement concerning income from the international operation of a ship or ships or aircraft. The diplomatic notes reproduced herein contain the terms of the reciprocal exemptions available for taxable years beginning on or after January 1, 2005. The text of the agreement is as follows:

**AGREEMENT BETWEEN
THE GOVERNMENT OF THE UNITED STATES OF AMERICA
AND
THE GOVERNMENT OF THE REPUBLIC OF CAPE VERDE
FOR
RECIPROCAL EXEMPTION OF TAXES ON INCOME FROM THE
INTERNATIONAL OPERATION OF A SHIP OR SHIPS OR
AIRCRAFT**

The Government of the United States of America and the Government of the Republic of Cape Verde (hereinafter the "Contracting Parties"), desiring to conclude an Agreement for reciprocal exemption with respect to taxes levied on income from the international operation of a ship or ships or aircraft derived by shipping and air transport enterprises of the two countries, have agreed as follows:

Article I

TAXES COVERED

1. This Agreement shall apply to all taxes on income derived from the international operation of a ship or ships or aircraft imposed by each Contracting Party irrespective of the manner in which such taxes are levied.
2. There shall be regarded as taxes on income derived from the international operation of a ship or ships or aircraft all taxes imposed on the total of such income, or on elements of such income, including taxes on gains from the alienation of movable property.
3. The taxes that are the subject of this Agreement are:
 - a) In the case of the Republic of Cape Verde, any tax, as described in paragraphs 1 and 2 (hereinafter referred to as "Cape Verde tax"); and
 - b) In the case of the United States, Federal income taxes, as described in paragraphs 1 and 2, imposed by the Internal Revenue Code, including the taxes imposed by sections 884 and 887 (hereinafter referred to as "United States tax.")

Article II

DEFINITIONS

1. In this Agreement, unless the context otherwise requires:
 - a) The term "tax" means "Cape Verde tax" or "United States tax", as the context requires;
 - b) The term "enterprise of a Contracting Party" means an enterprise carried on by the government of that State, a political subdivision or local authority thereof, or by individuals who are residents of that Contracting Party or corporations created under the laws of that Contracting Party;
 - c) The term "operation of a ship or ships or aircraft" means the transportation by sea or air, as the context requires, of persons, baggage, livestock, goods, merchandise or mail, including the sale of tickets and similar documents used for the purpose of such transport, and other directly related activities, carried on by the owner, lessor, or charterer of a ship or aircraft;
 - d) The term "international operation" or "international transport" means operation as defined in paragraph (c), except where the ship or aircraft is operated solely between places in the territory of a Contracting Party;
 - e) The term "income derived from the international operation of a ship or ships or aircraft" includes:
 - i) Income from the rental on a full (time or voyage) basis of a ship or ships or aircraft used in international transport;
 - ii) Income from the rental on a bareboat basis of a ship or ships or aircraft used in international transport;
 - iii) Income from the rental of containers and related equipment used in international transport that is incidental to income from the international operation of a ship or ships or aircraft;

iv) Gains from the sale or other alienation of a ship or ships or aircraft used in international transport by an enterprise of a Contracting Party primarily engaged in the international operation of a ship or ships or aircraft;

v) Income derived by an enterprise of a Contracting Party that is engaged in the international operation of a ship or ships or aircraft from its participation in a pool, an alliance, joint businesses, international operating agency, or other venture that is itself engaged in the international operation of a ship or ships or aircraft;

(f) The term "competent authority" means:

i) In the case of Cape Verde, the Ministry of Finance; and

ii) In the case of the United States, the Secretary of the Treasury or his delegate.

2. In the application of the provisions of this Agreement by a Contracting Party, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has at that time under the laws of that Contracting Party relating to the taxes which are the subject of this Agreement.

Article III

SHIPPING AND AIR TRANSPORT

1. Income derived by an enterprise of a Contracting Party from the international operation of a ship or ships or aircraft shall be exempt from tax by the other Contracting Party.
2. For a corporation to claim the benefits of this agreement as an enterprise of a Contracting Party, it must satisfy any ownership or public trading requirements, as well as any filing requirements, of the other Contracting Party.

3. An enterprise of a Contracting Party engaged in the international operation of aircraft includes, but is not limited to, those airlines designated under any effective Air Transport Agreement between the Government of the United States of America and the Government of the Republic of Cape Verde.

Article IV

CONSULTATIONS AND AMENDMENT

1. Consultation may be requested in writing at any time by either Contracting Party regarding the implementation of this Agreement. Such consultations shall commence within sixty (60) days of such written request.
2. The competent authorities of the Contracting Parties shall endeavor to resolve by mutual agreement any questions that may arise regarding the interpretation or application of this Agreement.
3. This Agreement may be amended by written agreement of the Contracting Parties.

Article V

ENTRY INTO FORCE

1. The Contracting Parties shall notify each other in writing through diplomatic channels when their respective legal procedures for entry into force have been met with respect to this Agreement.
2. The Agreement shall enter into force as of the date of the latter of the notifications required under paragraph 1 of this article, and the provisions of this Agreement shall have effect with respect to all taxable years beginning on or after January 1, 2005.

Article VI

TERMINATION

This Agreement may be terminated by either Contracting Party giving written notice of termination through diplomatic channels. In the case of termination by notice through diplomatic channels, the Agreement shall cease to have effect for taxable periods beginning on or after 1 January of the calendar year next following the date on which notice of termination was given. If this Agreement is terminated as a consequence of any legislative act, the Contracting Party concerned will give as much notice of termination as feasible and such termination shall take effect as determined by such legislative act.

DONE at PRAIA, in duplicate, this 16th day day of March, 2005, in the Portuguese and English languages, each text being equally authentic. In case of divergence between the texts, the English language text shall prevail.

IN WITNESS WHEREOF, the undersigned being duly authorized by their representative governments, have signed the present Agreement.

FOR THE GOVERNMENT OF THE
UNITED STATES OF AMERICA:

Donald C. Blum

FOR THE GOVERNMENT OF THE
REPUBLIC OF CAPE VERDE:

F. A. L.

EMBASSY OF THE
UNITED STATES OF AMERICA

Note° 032

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Republic of Cape Verde and has the honor to refer to the Agreement between the Government of the United States of America and the Government of the Republic of Cape Verde for Reciprocal Exemption of Taxes on Income from the International Operation of a Ship or Ships or Aircraft signed on March 16, 2005.

The Embassy wishes to inform the Ministry that the Government of the United States of America has completed its necessary domestic legal requirements for entry into force of the Agreement. The Embassy would appreciate receiving a Note from the Ministry confirming that the Government of the Republic of Cape Verde has also completed its necessary legal requirements for entry into force of the Agreement.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Republic of Cape Verde the assurances of its highest consideration.

Embassy of the United States of America

Praia, March 17, 2005





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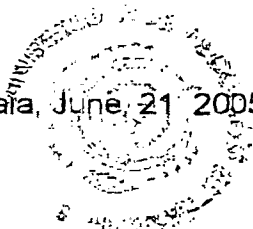
Ref. nº 108 /GEDA/8/2005

The Ministry of Foreign Affairs of the Government of Cape Verde presents its compliments to the Embassy of the United States of America and has the honor to transmit, for the purpose of deposit, the Ratification Letter of the Agreement between the Government of the Republic of Cape Verde and the Government of the United States of America for reciprocal Exemption of Taxes on Income from the International Operation of a Ship or Ships or Aircraft, thus completing its necessary domestic legal requirements to bring into force of the Agreement as set forth in article V.

The Ministry of Foreign Affairs further has the honor to inform that, in conformity with article V, 2. The Agreement enters into force on the date of the last notifications, i.e., on 21 June 2005.

The Ministry of Foreign Affairs avails itself of this opportunity to renew to the Embassy of the United States of America the assurances of its highest consideration.

Praia, June, 21 2005



Embassy of the United States of America

2005 - Ano do Trigesimo Aniversário da Independência Nacional

Part III. Administrative, Procedural, and Miscellaneous

Weighted Average Interest Rates Update

Notice 2005-71

This notice provides guidance as to the corporate bond weighted average interest rate and the permissible range of interest rates specified under § 412(b)(5)(B)(ii)(II) of the Internal Revenue Code. In addition, it provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II), and the weighted average interest rate and permissible ranges of interest rates based on the 30-year Treasury securities rate.

CORPORATE BOND WEIGHTED AVERAGE INTEREST RATE

Sections 412(b)(5)(B)(ii) and 412(l)(7)(C)(i), as amended by the Pension Funding Equity Act of 2004, provide that the interest rates used to calculate current liability and to determine the required contribution under § 412(l) for plan years beginning in 2004 or 2005 must be within a permissible range based on the weighted average of the rates of interest on amounts invested conservatively in long term investment grade corporate bonds during the 4-year period ending on the last day before the beginning of the plan year.

Notice 2004-34, 2004-1 C.B. 848, provides guidelines for determining the corporate bond weighted average interest rate

and the resulting permissible range of interest rates used to calculate current liability. That notice establishes that the corporate bond weighted average is based on the monthly composite corporate bond rate derived from designated corporate bond indices.

The composite corporate bond rate for September 2005 is 5.44 percent. Pursuant to Notice 2004-34, the Service has determined this rate as the average of the monthly yields for the included corporate bond indices for that month.

The following corporate bond weighted average interest rate was determined for plan years beginning in the month shown below.

Month	For Plan Years Beginning in:	Year	Corporate Bond Weighted Average	90% to 100% Permissible Range
October		2005	5.81	5.23 to 5.81

30-YEAR TREASURY SECURITIES WEIGHTED AVERAGE INTEREST RATE

Section 417(e)(3)(A)(ii)(II) defines the applicable interest rate, which must be used for purposes of determining the minimum present value of a participant's benefit under § 417(e)(1) and (2), as the annual rate of interest on 30-year Treasury securities for the month before the date of distribution or such other time as the Secretary may by regulations prescribe. Section 1.417(e)-1(d)(3) of the Income

Tax Regulations provides that the applicable interest rate for a month is the annual interest rate on 30-year Treasury securities as specified by the Commissioner for that month in revenue rulings, notices or other guidance published in the Internal Revenue Bulletin.

Section 404(a)(1) of the Code, as amended by the Pension Funding Equity Act of 2004, permits an employer to elect to disregard subclause (II) of § 412(b)(5)(B)(ii) to determine the maximum amount of the deduction allowed under § 404(a)(1).

imum amount of the deduction allowed under § 404(a)(1).

The rate of interest on 30-year Treasury securities for September 2005 is 4.47 percent. Pursuant to Notice 2002-26, 2002-1 C.B. 743, the Service has determined this rate as the monthly average of the daily determination of yield on the 30-year Treasury bond maturing in February 2031.

The following 30-year Treasury rates were determined for the plan years beginning in the month shown below.

Month	For Plan Years Beginning in:	Year	30-Year Treasury Weighted Average	90% to 105% Permissible Range	90% to 110% Permissible Range
October		2005	4.89	4.40 to 5.13	4.40 to 5.38

Drafting Information

The principal authors of this notice are Paul Stern and Tony Montanaro of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this notice,

please contact the Employee Plans' taxpayer assistance telephone service at 1-877-829-5500 (a toll-free number), between the hours of 8:00 a.m. and 6:30 p.m. Eastern time, Monday through Friday. Mr. Stern may be reached at

1-202-283-9703. Mr. Montanaro may be reached at 1-202-283-9714. The telephone numbers in the preceding sentences are not toll-free.

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, W-2G, and 1042-S.*

26 CFR 601.602: *Forms and instructions.*

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

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Part 1 General Information

Section 1.1 — Overview of Revenue Procedure 2005–69

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2005 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.
-

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-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-H	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

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

1.1.3 Scope

For purposes of this revenue procedure, a substitute form or statement is one that is not printed by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. Do not submit any substitute forms or statements listed above to the IRS for approval. Privately printed forms may not state, "This is an IRS approved form."

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

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms on magnetic media or electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2005 Instructions for Form 1042-S. In addition, see Revenue Procedure 2005-49 published as Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically*.

1.1.4 For More Information

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

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

1.1.5 What's New

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

- Form 1098-C: The American Job Creation Act of 2004 (The Act), P.L. 108-357, added section 170(f)(12) that requires reporting of charitable contributions of motor vehicles, boats, and airplanes after December 31, 2004. A donee organization must provide a written acknowledgment to the donor and file the same information with the Internal Revenue Service. The new Form 1098-C may be used as a written acknowledgement and must be

used when reporting the same information to the IRS. See the *Caution* under sec. 4.1.3, later.

- Form 1099-G: New Box 5, ATAA Payments, has been added to the form to report payments of eligible individuals under the Demonstration Project for Alternative Trade Adjustments Assistance (ATAA) for Older Workers. Beginning in 2005, the program payments are to be reported on Form 1099-G, not Form 1099-MISC as in previous years.
- Form 1099-MISC: New Boxes 15a, Section 409A Deferrals, and 15b, Section 409 Income, have been added to Form 1099-MISC.
- Form 1099-PATR: Box 6 of Form 1099-PATR that previously was used to report pass-through credits is revised to report the deduction under section 199. The open box below boxes 8 and 9 is designated as box 10 and will be used to report any pass-through credits not reported in boxes 7 or 8.
- P.L. 109-58 requires an additional box to be added to 2005 Form 1099-PATR. Form 1099-PATR, shown as Exhibit Q, is the version available at the time this publication went to print. Please note that the specifications shown for the form will not change as a result of the new box.
- Form 1099-SA and Form 5498-SA: Medicare + Choice (M+C) MSA has been replaced by Medicare Advantage (MA) MSA each place it appears on Form 1099-SA and Form 5498-SA.

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

1.2.1 Introduction

Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, W-2G, and 1042-S that totally conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury — Internal Revenue Service should be included on all such forms.

If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave., NW
Room 6406
Washington, DC 20224

Note. Allow at least 45 days for the IRS to respond.

You may also contact the Substitute Forms Program via e-mail at [*taxforms@irs.gov](mailto:taxforms@irs.gov). Please enter “Substitute Forms” on the Subject Line.

Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. The specifications contained in this revenue procedure apply to 2005 forms only.

1.2.2 Copy A Specifications

Proposed substitutes of Copy A must be an exact replica of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. Generally, the penalty is \$50 for each return where such failure occurs (up to \$250,000). No IRS office is authorized to allow deviations from this revenue procedure.

Caution: Overuse of proportional fonts may cause you to be subject to penalties and delays in processing.

1.2.3 Copy B and Copy C Specifications

Copies B and Copies C of the following forms must contain the information in *Part 4* to be considered a “statement” or “official form” under the applicable provisions of the Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number, form name, and the information for composite Form 1099 statements as outlined under *Section 4.2*.

Copy B, of the forms below, are for the following recipients.

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

Copy C of the following forms are:

Form	Recipient
1098-C	For Donor's Records
1099-CAP	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.4.2</i>
5498-ESA	For Trustee
W-2G	For Winner's Records

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

Section 1.3 — Definitions

1.3.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“payer,” “borrower,” “student,” “debtor,” “policyholder,” “insured,” “transferor,” “recipient,” “participant,” “donor,” or, in the case of Form W-2G, the “winner”). See *Section 1.2.3*, earlier.

1.3.2 Filer

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

1.3.3 Substitute Form

Substitute form means a paper substitute of Copy A of an official form listed in *Section 1.1.2* that totally conforms to the provisions in this revenue procedure.

1.3.4 Substitute Form Recipient Statement

Substitute form recipient statement means a paper statement of the information reported on a form listed in *Section 1.1.2*. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

1.3.5 Composite Substitute Statement

Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under *Section 4.2*. A composite statement may not be filed with the IRS.

Part 2

Specifications for Substitute Forms 1096 and Copies A of Forms 1098, 1099, and 5498 (All Filed with the IRS)

Section 2.1 — Specifications

2.1.1 General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in non-reflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The checkboxes to the right of the form identifying numbers must be 10-point boxes. The “VOID” checkbox is in print position 25. The “CORRECTED” checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits E* and *N*.

The substitute form must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see *Exhibits A* through *Z* at the end of this publication.

Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Use of chemical transfer paper for Copy A is acceptable.

The Government Printing Office (GPO) symbol must be deleted.

2.1.2 Color and Paper Quality

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

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

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

2.1.3 Chemical Transfer Paper

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

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

All copies must be clearly legible. Hot wax and cold carbon spots are not permitted for Copy A. Interleaved carbon should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.

2.1.4 Printing

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

The shaded areas of any substitute form should generally correspond to the format of the official form.

The printing for the Form 1096 statement and the following text may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.

Note. The instructions on the front and back of Form 1096, which include filing addresses, must be printed.

Separation between fields must be 0.1 inch.

Except for Form 1099-R and 1099-MISC, the numbered captions are printed as solid with no shaded background.

Other printing requirements are discussed below.

2.1.5 OCR Specifications

The contractor must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the “Scan-Optics Series 9000” Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.

The following testers and ranges are acceptable:

- *MacBeth PCM-II.* The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- *Kidder 082A.* The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- *Alternative testers.* Alternative testers must be approved by the Government so that tested PCS values can be established. You may obtain approval by writing to the following address:

Commissioner of Internal Revenue
Attn: SE:W:CAR:MP:P:B:T
Business Publishing – Tax Products
1111 Constitution Ave., NW
Washington, DC 20224

2.1.6 Typography

Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

Note. The form identifying number must be nonreflective carbon-based black ink in OCR A font.

2.1.7 Dimensions

Generally, three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1098-C, 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S contain two documents per page.

There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a 1/32 (0.0313) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A* through *Z* in this publication for the correct form measurements.

These measurements are constant for all Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1098 (Exhibit B). Exceptions to these measurements are shown on the rest of the exhibits.

The depth of the individual trim size of each form on a page must be $3\frac{2}{3}$ inches, the same depth as the official form.

Exceptions. The depth of Forms 1098-C, 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S is $5\frac{1}{2}$ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1098-C, 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the $3\frac{2}{3}$ " forms ($5\frac{1}{2}$ " for Forms 1098-C, 1099-B, 1099-DIV, 1099-MISC, or 1099-R) on a single copy page of Copy A.

The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms (two for Forms 1098-C, 1099-B, 1099-DIV, 1099-MISC, or 1099-R).

Note. Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for Forms 1099-R and 1099-MISC, and Copy D for Forms 1098-C, 1099-LTC and 1099-R) in the set.

2.1.9 What To Include

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

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Form 1096.

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

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

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

The Catalog Number (Cat. No.) shown on the 2005 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

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

Section 2.2 — Instructions for Preparing Paper Forms That Will Be Filed with the IRS

2.2.1 Recipient Information

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

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

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on the first name line of the form.
- If the multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown

on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).

Because certain states require that trust accounts be provided in a different format, generally filers should provide information returns reflecting payments to trust accounts with the:

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

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

2.2.2 Account Number Box

Use the account number box on all Forms 1098, 1099, 5498, and W-2G for an account number designation 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 number on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. If you use window envelopes and a reduced rate to mail statements to recipients, be sure the account number does not appear in the window. Otherwise, the Postal Service may not accept them for mailing.

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

2.2.3 Specifications and Restrictions

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

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

Do not:

- Use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes.

Exception. Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).

- Use apostrophes ('), asterisks (*), or other special characters on the payee name line.
 - Fold Forms 1096, 1098, 1099, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
 - Staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS's ability to machine scan the type of documents.
 - Type other information on Copy A.
 - Cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).
-

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2005 General Instructions for Forms

1099, 1098, 5498, and W-2G giving a quick guide to which form must be filed to report a particular payment.

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

Section 3.1 — General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
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 2/3 inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be 1/4 inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to avoid smudging.

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 need not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 — Specifications

4.1.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients 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 4.5.1.

Note. A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations sections 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements outlined in this section.

4.1.2 Substitute Statements to Recipients for Certain Forms 1099-INT and 1099-DIV, and for Forms 1099-OID and 1099-PATR

The rules in this section apply to Form 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same language as the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Except for state income tax withholding information, information not required by the official form should not be included on the substitute form.

You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099-INT, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.

A substitute form recipient statement for Forms 1099-INT, 1099-DIV, 1099-OID, or 1099-PATR must comply with the following requirements:

(1) Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.

Note. For Form 1099-INT, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.

(2) The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. 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. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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

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

(6) The form recipient statement must contain the tax year (for example, 2005), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.4* for applicable labels and arrangement of assembly of forms.

Note. Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.

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

(8) Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

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

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

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

Statements to form recipients for Forms 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute.

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.

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

(4) All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption "Federal income tax withheld" must be in boldface type on the form recipient statement.

Exception. If you are reporting a payment as "Other income" in box 3 of Form 1099-MISC, you may substitute appropriate language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to "Beneficiary payments" or something similar.

Note. You cannot make this change on Copy A.

Note. If federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B and Copy C must be furnished to the recipient. If federal income tax is not withheld, only Copy C of Form 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

(5) You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Forms 1099-B, and 1099-CAP, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.

(6) If you use 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 in *Section 4.3.2* and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.

(9) For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note. You cannot make this change on Copy A.

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

(11) If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.

(12) Logos are permitted on substitute recipient statements for the forms listed in this section (*Section 4.1.3*).

Section 4.2 — Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-INT, 1099-DIV, 1099-MISC, and 1099-S, and for Forms 1099-OID and 1099-PATR

A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-MISC or 1099-S (for royalties only), 1099-OID, or 1099-PATR) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (for example, 1098 or 1099-A) on a composite statement with the information required on the forms listed in the preceding sentence.

Exception. A filer may include Form 1099-B information on a composite form with the forms listed above.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed earlier in *Section 4.1.2*.

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
 - The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
 - Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
 - A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.
-

4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3

A composite form recipient statement for the forms specified in *Section 4.1.3* is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is not allowed for a combination of forms listed in *Section 4.1.3* and forms listed in *Section 4.1.2*.

Exceptions:

- Substitute payments in lieu of dividends reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
- Royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in *Section 4.1.2*.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in *Section 4.2.1* as well

as the requirements in *Section 4.1.3*. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is not allowed.

Section 4.3 — Required Legends

4.3.1 Required Legends for Forms 1098

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

- Form 1098—

(1) “The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.”

(2) “**Caution.** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

- Form 1098-C:

Copy B — “In order to take a deduction 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.”

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

4.3.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, and 1099-CAP:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”

- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

- Forms 1099-H:

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

- Form 1099-LTC:

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

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

- Form 1099-R:

Copy B — “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”

Copy C — “This information is being furnished to the Internal Revenue Service.”

- Form 1099-S:
Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
- Form 1099-SA:
Copy B — “This information is being furnished to the Internal Revenue Service.”
- Form W-2G:
Copy B — “This information is being furnished to the Internal Revenue Service. Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.”
Copy C — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

4.3.3 Required Legends for Forms 5498

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

- Form 5498 — “This information is being furnished to the Internal Revenue Service.”
Note. If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value and any required minimum distribution, of the account must contain this legend and a designation of which information is being furnished to the IRS.
- Form 5498-ESA — “The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.”
- Form 5498-SA — “The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”

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

4.4.1 Copies

Copies B, C, and in some cases, D, 1, and 2 are included in the official assembly for the convenience of the filer. You are not legally required to include all these copies with the privately printed substitute forms. Furnishing Copies B and, in some cases, C will satisfy the legal requirement to provide statements of information to form recipients.

Note. If an amount of federal income tax withheld is shown on Form 1099-R or W-2G, Copy B (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Forms 1099-R and W-2G) may be used for filer records. Only Copy A should be filed with the IRS.

4.4.2 Arrangement of Assembly

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

- Form 1098 — Copy B “For Payer”; Copy C “For Recipient.”
- Form 1098-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 1099-A — Copy B “For Borrower”; Copy C “For Lender.”
- Forms 1099-B, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, and 1099-SA — Copy B “For Recipient”; Copy C “For Payer.”
- Form 1099-C — Copy B “For Debtor”; Copy C “For Creditor.”
- Form 1099-CAP — Copy B “For Shareholder”; Copy C “For Corporation.”
- Form 1099-LTC — Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.”

- Form 1099-MISC — Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.”
- Form 1099-R — Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
- Form 1099-S — Copy B “For Transferor”; Copy C “For Filer.”
- Form 5498 — Copy B “For Participant”; Copy C “For Trustee or Issuer.”
- Form 5498-ESA — Copy B “For Beneficiary”; Copy C “For Trustee.”
- Form 5498-SA — Copy B “For Participant”; Copy C “For Trustee.”
- Form W-2G — Copy 1 “For State Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required.”; Copy D “For Payer.”

4.4.3 Perforations

Perforations are required between forms on all copies except Copy A to make separating the forms easier. (Copy A of Form W-2G may be perforated.)

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

4.5.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-T, 1099-A, B, C, CAP, DIV, H, INT, G, LTC, MISC, OID, PATR, Q, R, S, SA, 5498, 5498-ESA, and 5498-SA. 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.

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

Consent

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

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

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.

- Procedures to update the recipient's information.
 - A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.
-

Format, Posting, and Notification

Additionally, you must:

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

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

Part 5

Additional Instructions for Substitute Forms 1098, 1099, 5498, W-2G, and 1042-S

Section 5.1 — Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copy A for Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the Internal Revenue Service. Proposed substitutes not conforming to these specifications must be submitted for consideration.

Note. Copies B, C, D, and E of Form 1042-S may contain multiple income entries for the same recipient, that is multiple rows of the top boxes 1-8 of the Form.

5.1.2 Time Frame For Submission of Form 1042-S

The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.

5.1.3 Revisions

Form 1042-S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.

5.1.4 Obtaining Copies

Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets (no carbon interleaves) of these forms. Continuous fan-fold/pin-fed forms are not provided.

5.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Carbon copies and reproductions are not acceptable.
- The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification

number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.

- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ribbon and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “VOID,” “CORRECTED,” and “PRO-RATA BASIS REPORTING” boxes must be printed at the top center of the form under the title and checked, if applicable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agent. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Carbons	Carbonized forms or “spot carbons” are not permissible. Interleaved carbons, if used, must be of good quality to preclude smudging and should be black.
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	<ul style="list-style-type: none"> • Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering. • Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.

Property	Substitute Form 1042-S Format Requirements
Dimensions	<ul style="list-style-type: none"> • The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes. • The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form. • The depth of a substitute Copy A must be a minimum of 5⅙ inches and a maximum of 5½ 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 *Part 6*.)
- Each IRS form (or its instructions) states:
 - (1) Why the IRS needs the information,
 - (2) How it will be used, and
 - (3) Whether or not the information is required to be furnished to the IRS.

This information must be provided to any users of official or substitute IRS forms or instructions.

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
 - For Copy A, the OMB number must appear exactly as shown on the official IRS form.
 - For any copy other than Copy A, the OMB number must use one of the following formats.
 - (1) OMB No. XXXX-XXXX (preferred) or
 - (2) OMB # XXXX-XXXX (acceptable).
-

5.2.3 Required Explanation to Users

All substitute forms (Copy A only) must state “For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.” (or “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” for Copy A of Form 1042-S).

If no instructions are provided to users of your forms, you must furnish them with the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 5.3 — Reproducible Copies of Forms

5.3.1 Introduction

You can order official IRS forms and publications 24 hours a day, 7 days a week, by calling 1-800-TAX-FORM (1-800-829-3676). Other ways to get federal tax material include:

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

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

5.3.2 Internet

You can download tax materials from the Internet by visiting the IRS web site at www.irs.gov.

5.3.3 IRS Federal Tax Forms CD-ROM

The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its *Federal Tax Forms CD-ROM*. The CD, Pub. 1796, *Federal Tax Products on CD-ROM*, will be available for the upcoming filing season. You may buy the CD-ROM on the Internet at www.irs.gov/cdorders or by calling 1-877-CDFORMS (1-877-233-6767).

5.3.4 GPO Supt. of Documents Bookstores

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

Section 5.4 — Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2004-58, 2004-2 C.B. 602, which provides rules and specifications for private printing of 2004 substitute forms and statements to recipients, is superseded.

Part 6 Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

Exhibits A through Z illustrate some of the specifications that were discussed earlier in this revenue procedure. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.

Generally, the illustrated dimensions apply to all like forms. For example, Exhibit B shows 11.00" from the top edge to the bottom edge of Form 1098 and .85" between the bottom rule

of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed three to a page.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
 - Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.
 - Do not add the text line “Do Not Cut or Separate Forms on This Page” to the bottom form. This will cause inconsistency with the specifications.
-

Exhibit A

Do Not Staple 6969

Form **1096**

Department of the Treasury
Internal Revenue Service

**Annual Summary and Transmittal of
U.S. Information Returns**

OMB No. 1545-0108

2005

(Rev. March 2005)

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

Name of person to contact

Email address

Telephone number
()

Fax number
()

For Official Use Only

--	--	--	--	--	--	--	--	--	--	--

1 Employer identification number

1.40"

2 Social security number

1.40"

3 Total number of forms

1.20"

4 Federal income tax withheld

1.40"

5 Total amount reported with this Form 1096

1.90"

Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 88	1099-H 71	1099-INT 92	1099-LTC 93
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter an "X" in only one box below to indicate the type of form being filed.

1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	5498 26	5498-ESA 72	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

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

Signature ▶

Title ▶

Date ▶

Instructions

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically or magnetically. For magnetic media, see Form 4804, Transmission of Information Returns Reported Magnetically; for electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 5498, or W-2G. A filer includes a payer; a recipient of mortgage interest payments (including points) or student loan interest; an educational institution; a broker; a barter exchange; a creditor; a person reporting real estate transactions; a trustee or issuer of any individual retirement arrangement, a Coverdell ESA, an HSA, an Archer MSA (including a Medicare Advantage MSA); certain corporations; certain donees of motor vehicles, boats, and airplanes; and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Preadressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1099, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

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

When to file. File Form 1096 with Forms 1099, 1098, or W-2G by February 28, 2006. File Form 1096 with Forms 5498, 5498-ESA, and 5498-SA by May 31, 2006.

Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Use the following Internal Revenue Service Center address
Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Texas, Virginia	Austin, TX 73301
Arkansas, Connecticut, Delaware, Kentucky, Maine, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia	Cincinnati, OH 45999
Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Carolina, South Dakota, Tennessee, Wisconsin	Kansas City, MO 64999

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Cat. No. 144000

Form **1096** (Rev. 3-2005)

Exhibit B

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$ _____	
Street address (including apt. no.)		3 Refund of overpaid interest \$ _____	
City, state, and ZIP code		4 _____	
Account number (see instructions)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			
<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$ _____	
Street address (including apt. no.)		3 Refund of overpaid interest \$ _____	
City, state, and ZIP code		4 _____	
Account number (see instructions)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			
<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$ _____	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$ _____	
Street address (including apt. no.)		3 Refund of overpaid interest \$ _____	
City, state, and ZIP code		4 _____	
Account number (see instructions)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			

Exhibit C

7878 VOID CORRECTED

DONOR'S name		DONOR'S identification number		1 Date of contribution		OMB No. 1545-1959	2005 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes				
				2 Make, model, and year of vehicle		2.80"						
DONOR'S federal identification number		DONOR'S identification number		3 Vehicle or other identification number				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.				
4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		4b Date of sale		4c Gross proceeds from sale (see instructions) \$								
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose										
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use												

Form 1098-C Cat. No. 39732R Department of the Treasury - Internal Revenue Service
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7878 VOID CORRECTED

DONOR'S name		DONOR'S identification number		1 Date of contribution		OMB No. 1545-1959	2005 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes				
				2 Make, model, and year of vehicle								
DONOR'S federal identification number		DONOR'S identification number		3 Vehicle or other identification number				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.				
4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		4b Date of sale		4c Gross proceeds from sale (see instructions) \$								
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose										
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use												

Form 1098-C Cat. No. 39732R Department of the Treasury - Internal Revenue Service

Exhibit D

VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2005 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$ 2.80		
Street address (including apt. no.)		← 3.40" →		
City, state, and ZIP code		2.83"		
Account number (see instructions)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U Department of the Treasury - Internal Revenue Service
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VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2005 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U Department of the Treasury - Internal Revenue Service
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VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2005 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U Department of the Treasury - Internal Revenue Service

Exhibit E

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.30"			
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> Form 1098-T	Tuition Statement	
FILER'S Federal identification no.	STUDENT'S social security number	2 Amounts billed for qualified tuition and related expenses \$	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2006 <input type="checkbox"/>			7 Reimbursements or refunds of qualified tuition and related expenses from an insurance contract \$
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>			9 Check if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instructions)					

Form **1098-T** Cat. No. 25087J Department of the Treasury - Internal Revenue Service

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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.30"			
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> Form 1098-T	Tuition Statement	
FILER'S Federal identification no.	STUDENT'S social security number	2 Amounts billed for qualified tuition and related expenses \$	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2006 <input type="checkbox"/>			7 Reimbursements or refunds of qualified tuition and related expenses from an insurance contract \$
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>			9 Check if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instructions)					

Form **1098-T** Cat. No. 25087J Department of the Treasury - Internal Revenue Service

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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.30"			
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2005</div> Form 1098-T	Tuition Statement	
FILER'S Federal identification no.	STUDENT'S social security number	2 Amounts billed for qualified tuition and related expenses \$	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2006 <input type="checkbox"/>			7 Reimbursements or refunds of qualified tuition and related expenses from an insurance contract \$
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>			9 Check if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instructions)					

Form **1098-T** Cat. No. 25087J Department of the Treasury - Internal Revenue Service

Exhibit F

VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$ 1.40
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
City, state, and ZIP code		6 Description of property	
Account number (see instructions)			

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.

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

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
City, state, and ZIP code		6 Description of property	
Account number (see instructions)			

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
City, state, and ZIP code		6 Description of property	
Account number (see instructions)			

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.

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

Exhibit G

7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715 2005 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
		2 Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds = 1.90" → <input type="checkbox"/> Gross proceeds less commissions and option premiums		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld		
		\$	\$ 3.90" →		
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged		
		← 1.40" →	← 1.40" →		
Street address (including apt. no.)		7 Description			
City, state, and ZIP code		8 Profit or (loss) realized in 2005	9 Unrealized profit or (loss) on open contracts—12/31/2004		
		\$	\$		
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2005	11 Aggregate profit or (loss)		
		\$	\$		
Account number (see instructions)	2nd TIN not.	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>			
← 2.80" →	<input type="checkbox"/>	← 4.15" →			

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

Copy A
For
**Internal Revenue
Service Center**
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715 2005 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
		2 Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld		
		\$	\$		
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged		
Street address (including apt. no.)		7 Description			
City, state, and ZIP code		8 Profit or (loss) realized in 2005	9 Unrealized profit or (loss) on open contracts—12/31/2004		
		\$	\$		
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2005	11 Aggregate profit or (loss)		
		\$	\$		
Account number (see instructions)	2nd TIN not.	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>			
	<input type="checkbox"/>				

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

Copy A
For
**Internal Revenue
Service Center**
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Exhibit H

8585		<input type="checkbox"/> VOID		<input type="checkbox"/> CORRECTED	
CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424	
				2005	
				Form 1099-C	
CREDITOR'S Federal identification number		DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
			← 1.40" →	← 1.40" →	
DEBTOR'S name		3 interest if included in box 2	4		
← 3.40" →		\$			
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (see instructions)		6 Check for bankruptcy	7 Fair market value of property		
		<input type="checkbox"/>	\$		
				← 1.35" →	

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

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8585		<input type="checkbox"/> VOID		<input type="checkbox"/> CORRECTED	
CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424	
				2005	
				Form 1099-C	
CREDITOR'S Federal identification number		DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
				\$	
DEBTOR'S name		3 interest if included in box 2	4		
		\$			
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (see instructions)		6 Check for bankruptcy	7 Fair market value of property		
		<input type="checkbox"/>	\$		

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

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8585		<input type="checkbox"/> VOID		<input type="checkbox"/> CORRECTED	
CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424	
				2005	
				Form 1099-C	
CREDITOR'S Federal identification number		DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
				\$	
DEBTOR'S name		3 interest if included in box 2	4		
		\$			
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code					
Account number (see instructions)		6 Check for bankruptcy	7 Fair market value of property		
		<input type="checkbox"/>	\$		

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

Exhibit I

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange 2 Aggregate amount received \$ 1.40	OMB No. 1545-1814 2005 Form 1099-CAP 4 Classes of stock exchanged 1.40
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.	3 No. of shares exchanged		5
SHAREHOLDER'S name Street address (including apt. no.) City, state, and ZIP code		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	
Account number (see instructions)		5	
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange 2 Aggregate amount received \$	OMB No. 1545-1814 2005 Form 1099-CAP 4 Classes of stock exchanged
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.	3 No. of shares exchanged		5
SHAREHOLDER'S name Street address (including apt. no.) City, state, and ZIP code		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	
Account number (see instructions)		5	
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange 2 Aggregate amount received \$	OMB No. 1545-1814 2005 Form 1099-CAP 4 Classes of stock exchanged
CORPORATION'S Federal identification no. SHAREHOLDER'S identification no.	3 No. of shares exchanged		5
SHAREHOLDER'S name Street address (including apt. no.) City, state, and ZIP code		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	
Account number (see instructions)		5	
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

Exhibit J

9191

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110 2005 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends		
		\$	\$	\$
		1,40"		
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number				
RECIPIENT'S identification number				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain	
		\$	\$	
		3 Nondividend distributions	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)			5 Investment expenses	
			\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$		
Account number (see instructions)		8 Cash liquidation distributions	9 Noncash liquidation distributions	
		\$	\$	
2nd TIN not.		4.50"		
<input type="checkbox"/>		.60"		
2.80"				

Form 1099-DIV

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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9191

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110 2005 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends		
		\$	\$	\$
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number				
RECIPIENT'S identification number				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain	
		\$	\$	
		3 Nondividend distributions	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)			5 Investment expenses	
			\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$		
Account number (see instructions)		8 Cash liquidation distributions	9 Noncash liquidation distributions	
		\$	\$	
2nd TIN not.				
<input type="checkbox"/>				

Form 1099-DIV

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

Exhibit K

8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$ _____ 2 State or local income tax refunds, credits, or offsets \$ _____	OMB No. 1545-0120 2005 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ _____	←1.10" →		
RECIPIENT'S name		5 ATAA payments \$ _____	6 Taxable grants \$ _____			
Street address (including apt. no.)		7 Agriculture payments \$ _____	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City, state, and ZIP code						
Account number (see instructions)						

Form **1099-G** Cat. No. 14438M Department of the Treasury - Internal Revenue Service

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8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$ _____ 2 State or local income tax refunds, credits, or offsets \$ _____	OMB No. 1545-0120 2005 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ _____	←1.10" →		
RECIPIENT'S name		5 ATAA payments \$ _____	6 Taxable grants \$ _____			
Street address (including apt. no.)		7 Agriculture payments \$ _____	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City, state, and ZIP code						
Account number (see instructions)						

Form **1099-G** Cat. No. 14438M Department of the Treasury - Internal Revenue Service

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8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$ _____ 2 State or local income tax refunds, credits, or offsets \$ _____	OMB No. 1545-0120 2005 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ _____	←1.10" →		
RECIPIENT'S name		5 ATAA payments \$ _____	6 Taxable grants \$ _____			
Street address (including apt. no.)		7 Agriculture payments \$ _____	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City, state, and ZIP code						
Account number (see instructions)						

Form **1099-G** Cat. No. 14438M Department of the Treasury - Internal Revenue Service

Exhibit M

9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2005 Interest Income Form 1099-INT
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$ ← 1.40" →	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions) ← 2.80" →	2nd TIN not. <input type="checkbox"/>	← 4.15" →		

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

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9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2005 Interest Income Form 1099-INT
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	\$		

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

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9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2005 Interest Income Form 1099-INT
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	\$		

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

Exhibit O

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2005 Form 1099-MISC	Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$			
PAYER'S Federal identification number		2 Royalties \$		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income \$			
RECIPIENT'S name		4 Federal income tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Fishing boat proceeds \$			
City, state, and ZIP code		6 Medical and health care payments \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Account number (see instructions)		7 Nonemployee compensation \$			
2nd TIN not. <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
15a Section 409A deferrals \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$			
15b Section 409A income \$		10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
16 State tax withheld \$		11 \$			
17 State/Payer's state no.		12 \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
18 State income \$		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$		16 State tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Form 1099-MISC		17 State/Payer's state no.			
Cat. No. 14425J		18 State income \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Department of the Treasury - Internal Revenue Service		Form 1099-MISC			

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9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2005 Form 1099-MISC	Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$			
PAYER'S Federal identification number		2 Royalties \$		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income \$			
RECIPIENT'S name		4 Federal income tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Fishing boat proceeds \$			
City, state, and ZIP code		6 Medical and health care payments \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Account number (see instructions)		7 Nonemployee compensation \$			
2nd TIN not. <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
15a Section 409A deferrals \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$			
15b Section 409A income \$		10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
16 State tax withheld \$		11 \$			
17 State/Payer's state no.		12 \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
18 State income \$		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$		16 State tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Form 1099-MISC		17 State/Payer's state no.			
Cat. No. 14425J		18 State income \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Department of the Treasury - Internal Revenue Service		Form 1099-MISC			

Exhibit S

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount	2005		
PAYER'S Federal identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	Form 1099-R
		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S identification number		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	Internal Revenue Service Center
RECIPIENT'S name		7 Distribution code(s)		8 Other	
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Total employee contributions \$	File with Form 1096.25"
City, state, and ZIP code		10 State tax withheld		11 State/Payer's state no.	
Account number (see instructions)		13 Local tax withheld		14 Name of locality	12 State distribution \$
				15 Local distribution \$	

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount	2005		
PAYER'S Federal identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	Form 1099-R
		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S identification number		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	Copy A For Internal Revenue Service Center
RECIPIENT'S name		7 Distribution code(s)		8 Other	
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Total employee contributions \$	File with Form 1096.
City, state, and ZIP code		10 State tax withheld		11 State/Payer's state no.	
Account number (see instructions)		13 Local tax withheld		14 Name of locality	12 State distribution \$
				15 Local distribution \$	

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

Exhibit T

7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2005 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration. ▶ <input type="checkbox"/>		
		5 Buyer's part of real estate tax		
\$				

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2005 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration. ▶ <input type="checkbox"/>		
		5 Buyer's part of real estate tax		
\$				

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2005 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration. ▶ <input type="checkbox"/>		
		5 Buyer's part of real estate tax		
\$				

Form **1099-S** Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Exhibit U

9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	
		2005			
		Form 1099-SA			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					

Form **1099-SA** Cat. No. 38471D Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	
		2005			
		Form 1099-SA			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					

Form **1099-SA** Cat. No. 38471D Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	
		2005			
		Form 1099-SA			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					

Form **1099-SA** Cat. No. 38471D Department of the Treasury - Internal Revenue Service

Exhibit V

2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747 2005 Form 5498	IRA Contribution Information
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S Federal Identification no. PARTICIPANT'S social security number		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$	
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (see instructions)		10 Roth IRA contributions \$	11 Check if RMD for 2006 <input type="checkbox"/>	

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747 2005 Form 5498	IRA Contribution Information
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S Federal Identification no. PARTICIPANT'S social security number		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$	
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (see instructions)		10 Roth IRA contributions \$	11 Check if RMD for 2006 <input type="checkbox"/>	

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747 2005 Form 5498	IRA Contribution Information
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S Federal Identification no. PARTICIPANT'S social security number		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$	
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (see instructions)		10 Roth IRA contributions \$	11 Check if RMD for 2006 <input type="checkbox"/>	

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

Exhibit W

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
		\$	2005	
		2 Rollover contributions		Form 5498-ESA
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number		1.40"	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
.45"				

Form **5498-ESA** Cat. No. 34011J Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
		\$	2005	
		2 Rollover contributions		Form 5498-ESA
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

Form **5498-ESA** Cat. No. 34011J Department of the Treasury - Internal Revenue Service

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2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
		\$	2005	
		2 Rollover contributions		Form 5498-ESA
		\$		
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

Form **5498-ESA** Cat. No. 34011J Department of the Treasury - Internal Revenue Service

Exhibit X

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2005 and 2006 for 2005 \$	OMB No. 1545-1518 2005 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total contributions made in 2005 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2006 for 2005 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA** Cat. No. 38467V Department of the Treasury - Internal Revenue Service

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2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2005 and 2006 for 2005 \$	OMB No. 1545-1518 2005 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total contributions made in 2005 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2006 for 2005 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA** Cat. No. 38467V Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2005 and 2006 for 2005 \$	OMB No. 1545-1518 2005 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total contributions made in 2005 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2006 for 2005 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA** Cat. No. 38467V Department of the Treasury - Internal Revenue Service

Exhibit Y

3232 CORRECTED

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

OMB No. 1545-0238

2005 Form W-2G Certain Gambling Winnings

For Privacy Act and
Paperwork Reduction Act
Notice, see the 2005
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.

File with Form 1096.

Copy A
For Internal Revenue
Service Center

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

3232 CORRECTED

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

OMB No. 1545-0238

2005 Form W-2G Certain Gambling Winnings

For Privacy Act and
Paperwork Reduction Act
Notice, see the 2005
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.

File with Form 1096.

Copy A
For Internal Revenue
Service Center

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

3232 CORRECTED

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

OMB No. 1545-0238

2005 Form W-2G Certain Gambling Winnings

For Privacy Act and
Paperwork Reduction Act
Notice, see the 2005
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.

File with Form 1096.

Copy A
For Internal Revenue
Service Center

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

Exhibit Z

Form 1042-S Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding				2005		OMB No. 1545-0096	
		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service			
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient		
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN					14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
10 WITHHOLDING AGENT'S name and address (including ZIP code)					15 Recipient's country of residence for tax purposes		16 Country code		
					17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code		
11 Recipient's account number (optional)					12 Recipient code				
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)					19 NQI's/Flow-through entity's address				
					20 NQI's/Flow-through entity's TIN, if any ▶				
					21 PAYER'S name and TIN (if different from withholding agent's)				
					22 State income tax withheld		23 Payer's state tax no.		24 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 15 of the separate instructions. Cat. No. 11386R Form **1042-S** (2005)

Form 1042-S Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding				2005		OMB No. 1545-0096	
		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<input type="checkbox"/> PRO-RATA BASIS REPORTING		Copy A for Internal Revenue Service			
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient		
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN					14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
10 WITHHOLDING AGENT'S name and address (including ZIP code)					15 Recipient's country of residence for tax purposes		16 Country code		
					17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code		
11 Recipient's account number (optional)					12 Recipient code				
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)					19 NQI's/Flow-through entity's address				
					20 NQI's/Flow-through entity's TIN, if any ▶				
					21 PAYER'S name and TIN (if different from withholding agent's)				
					22 State income tax withheld		23 Payer's state tax no.		24 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 15 of the separate instructions. Cat. No. 11386R Form **1042-S** (2005)

Part IV. Items of General Interest

Announcement of Disciplinary Actions Involving Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries — Suspensions, Censures, Disbarments, and Resignations

Announcement 2005-76

Under Title 31, Code of Federal Regulations, Part 10, attorneys, certified public accountants, enrolled agents, and enrolled actuaries may not accept assistance from, or assist, any person who is under disbarment or suspension from practice before the Internal Revenue Service if the assistance relates to a matter constituting practice before the Internal Revenue Service and may not knowingly aid or abet another

person to practice before the Internal Revenue Service during a period of suspension, disbarment, or ineligibility of such other person.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify persons to whom these restrictions apply, the Director, Office of Professional Responsibility, will announce in the Internal Revenue Bulletin

their names, their city and state, their professional designation, the effective date of disciplinary action, and the period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks.

Consent Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his or her disbarment or suspension from practice before the Internal Revenue Service,

may offer his or her consent to suspension from such practice. The Director, Office of Professional Responsibility, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Reagan, John	Cortland, NY	CPA	Indefinite from June 24, 2005
Harris, Alexander W.	Chicago, IL	Attorney	July 1, 2005 to December 31, 2005
Belush, Glen J.	Monroe, CT	CPA	Indefinite from July 15, 2005
Lamont, Alice	Atlanta, GA	CPA	Indefinite from July 15, 2005
Morse, Kyle K.	Bedford, TX	CPA	Indefinite from July 22, 2005

Name	Address	Designation	Date of Suspension
Duggan Jr., Joseph A.	Jacksonville, OR	Enrolled Agent	Indefinite from August 1, 2005
Harper, Ivan	Brooklyn, NY	CPA	Indefinite from August 15, 2005
Bandy, Robert M.	Tyler, TX	Attorney	Indefinite from August 24, 2005
Peterson, Stanley	Springfield, PA	CPA	Indefinite from August 26, 2005
Shorten, Judy	Vacaville, CA	Enrolled Agent	Indefinite from September 1, 2005
Watkins, David E.	Shelbyville, IN	Enrolled Agent	Indefinite from September 1, 2005

Expedited Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, the Director, Office of Professional Responsibility, is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years from the date

the expedited proceeding is instituted (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause or (2) has been convicted of certain crimes.

The following individuals have been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions:

Name	Address	Designation	Date of Suspension
Leong, Thomas S.	Honolulu, HI	Attorney	Indefinite from July 11, 2005
Clark, Mark S.	Tucson, AZ	Attorney	Indefinite from July 11, 2005
Hudspeth, George E.	St. Louis, MO	Attorney	Indefinite from July 11, 2005
Dodd, Alan F.	Westborough, MA	Attorney	Indefinite from July 11, 2005
Crews, James F.	Tipton, MO	Attorney	Indefinite from July 11, 2005

Name	Address	Designation	Date of Suspension
Luparella, Joseph	Hoboken, NJ	CPA	Indefinite from July 13, 2005
Deutchman, Murray	Barnesville, MD	Attorney	Indefinite from July 13, 2005
Cozier, Clifford G.	Englewood, CO	Attorney	Indefinite from July 13, 2005
Segall, Steven M.	Denver, CO	Attorney	Indefinite from July 14, 2005
Richardson, Bruce	Reisterstown, MD	Attorney	Indefinite from July 15, 2005
Parsley, Jeffrey A.	Englewood, CO	Attorney	Indefinite from July 15, 2005
Wyrick, Richard L.	Hanford, CA	Attorney	Indefinite from July 15, 2005
Coates, Marsden S.	Baltimore, MD	Attorney	Indefinite from July 15, 2005
McCampbell, Daniel	Chico, CA	Attorney	Indefinite from July 15, 2005
Ralston, Ronald G.	Fairmount, GA	CPA	Indefinite from July 18, 2005
Friemann, Robert F.	Huntington Bay, NY	CPA	Indefinite from July 18, 2005
Friedman, Milton G.	Ft. Lauderdale, FL	CPA	July 25, 2005 to January 24, 2007
Acheampong, Robert	Columbus, OH	CPA	Indefinite from July 26, 2005
Elias, Robert F.	Canfield, OH	Attorney	Indefinite from July 27, 2005
Stover, Kathy A.	Topeka, KS	Attorney	Indefinite from July 29, 2005

Name	Address	Designation	Date of Suspension
Leffler, Fredric D.	Columbia, MD	Attorney	Indefinite from July 29, 2005
Harmon, Anthony N.	Batavia, IL	Attorney	Indefinite from July 29, 2005
Hames, David H.	Dallas, TX	CPA	Indefinite from August 2, 2005
Au, Ronald G.S.	Honolulu, HI	Attorney	Indefinite from August 9, 2005
Tilton Jr., George H.	Denver, CO	Attorney	Indefinite from August 12, 2005
Spalsbury Jr., Clark	Estes Park, CO	Attorney	Indefinite from August 12, 2005
Brockman, Louis R.	Dallas, TX	CPA	Indefinite from August 12, 2005
Hill, Richard B.	Kernersville, NC	CPA	Indefinite from August 12, 2005
Rosenberg, Jeffrey P.	Morgan Hill, CA	Attorney	Indefinite from August 12, 2005
Link, Robert A.	Waupaca, WI	CPA	Indefinite from August 15, 2005
Halcrow, David S.	Taft, CA	CPA	Indefinite from September 9, 2005
Lieber, Daniel M.	Edna, MO	Attorney	Indefinite from September 9, 2005
Kirchoff, William W.	Jefferson City, MO	Attorney	Indefinite from September 9, 2005
Lauby, Gregory C.	Lexington, NE	Attorney	Indefinite from September 9, 2005
Early, Michael J.	Newburyport, MA	Attorney	Indefinite from September 9, 2005
Mickiewicz, Robert	Dorchester, MA	Attorney	Indefinite from September 9, 2005

Name	Address	Designation	Date of Suspension
Conant, Jon F.	Gloucester, MA	Attorney	Indefinite from September 9, 2005
Pennington, Jill	Chevy Chase, MD	Attorney	Indefinite from September 9, 2005
Randolph, Robert E.	Denham Springs, LA	Attorney	Indefinite from September 9, 2005
Carillo, Donald	Chicago, IL	Attorney	Indefinite from September 9, 2005
Sloan Jr., Dewey	Sioux City, IA	Attorney	Indefinite from September 9, 2005
Vogel, Garrett	Dallas, TX	CPA	Indefinite from September 13, 2005
Becker, Joseph	Houston, TX	CPA	Indefinite from September 13, 2005
Winick, Robert M.	Sarasota, FL	Attorney	Indefinite from September 19, 2005
Hunsaker Jr., William	Golden, CO	Attorney	Indefinite from September 19, 2005
Wheatley, Jay D.	Boca Raton, FL	Attorney	Indefinite from September 19, 2005
Clark, Carroll A.	Mesa, AZ	Attorney	Indefinite from September 19, 2005

Suspensions From Practice Before the Internal Revenue Service After Notice and an Opportunity for a Proceeding

Under Title 31, Code of Federal Regulations, Part 10, after notice and an opportunity for a proceeding before an administrative law judge, the following individuals have been placed under suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Effective Date
Sobel, Herbert L.	Elkins Park, PA	CPA	May 4, 2005 to February 3, 2007

Name	Address	Designation	Effective Date
Rubesh, Leland	Gillette, WY	CPA	August 1, 2005 to January 31, 2007
Gregory, Carolyn S.	Cathedral City, CA	Enrolled Agent	August 12, 2005 to November 11, 2007

Censure Issued by Consent

Under Title 31, Code of Federal Regulations, Part 10, in lieu of a proceeding being instituted or continued, an attorney, certified public accountant, enrolled agent,

or enrolled actuary, may offer his or her consent to the issuance of a censure. Censure is a public reprimand.

The following individuals have consented to the issuance of a Censure:

Name	Address	Designation	Date of Censure
Pugno, Thomas	Rockwood, MI	Enrolled Agent	June 29, 2005
Barrett, Richard	Tyler, TX	CPA	August 1, 2005
Kelly, Michael G.	Odessa, TX	Attorney	August 1, 2005
Volstad, Paul S.	Plymouth, MN	CPA	August 18, 2005
Quackenbush, Gary A.	San Diego, CA	Attorney	September 2, 2005
Flores, Fred A.	Laredo, TX	CPA	September 2, 2005
Velasquez, Felix	Laredo, TX	CPA	September 2, 2005

Release of Publication 1141 and Correction to Revenue Procedure 2005-65

Announcement 2005-78

The October 2005 revision of Publication 1141, *General Rules and Speci-*

fications for Substitute Forms W-2 and W-3, is now posted to the IRS website. It was first published as Revenue Procedure 2005-65 in Internal Revenue Bulletin (IRB) 2005-38.

Revenue Procedure 2005-65 incorrectly states in Section 2.06 of Part A that "Form W-3PR is 7.0 inches wide..." This has been corrected in Publication 1141 with "Form W-3PR is 7.3 inches wide..."

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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Key to Abbreviations:

Ann	Announcement
CD	Court Decision
DO	Delegation Order
EO	Executive Order
PL	Public Law
PTE	Prohibited Transaction Exemption
RP	Revenue Procedure
RR	Revenue Ruling
SPR	Statement of Procedural Rules
TC	Tax Convention
TD	Treasury Decision
TDO	Treasury Department Order

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- 26 CFR 1.861-4, amended; 602.101, amended; source of compensation for labor or personal services (TD 9212) 35, 429
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Summary and clarification of relief previously granted under sections 6081, 6161, 6656, and 7508A with respect to taxpayers affected by Hurricane Katrina (Notice 73) 42, 723

Proposed Regulations:

26 CFR 301.6020-1, added; substitute for return (REG-131739-03) 36, 494

26 CFR 301.6320-1, amended; miscellaneous changes to collection due process procedures relating to notice and opportunity for hearing upon filing of notice of federal tax lien (REG-150088-02) 43, 774

26 CFR 301.6330-1, amended; miscellaneous changes to collection due process procedures relating to notice and opportunity for hearing prior to levy (REG-150091-02) 43, 780

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Regulations:

26 CFR 301.6020-1, removed; 301.6020-1T, added; substitute for return (TD 9215) 36, 468

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