

## **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**

#### **T.D. 9408, page 323.**

Final regulations under section 152 of the Code provide rules relating to a claim that a child is a dependent by parents who are divorced, legally separated under a decree of separate maintenance, separated under a written separation agreement, or who live apart at all times during the last 6 months of the calendar year.

### **EXEMPT ORGANIZATIONS**

#### **Announcement 2008-76, page 393.**

The IRS has revoked its determination that Family Housing Revitalization Program of Atlanta, GA; Educational Solutions, Inc., of Jacksonville, FL; Western Pacific University of Moreno Valley, CA; Maine Medical Partners of S. Portland, ME; PEP Transportation, Inc., of Decatur, AL; TLAPALCALLI, Inc., of Brownsville, TX; Missing Children Project, Inc., of Monroe, MI; Adair County Rescue Squad, Inc., of Columbia, KY; Credit Counseling Centers of Ohio, Inc., of Las Vegas, NV; and Fishermen's Hospital, Inc., of Marathon, FL, qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Code.

### **ADMINISTRATIVE**

#### **T.D. 9407, page 330.**

#### **REG-115457-08, page 390.**

Final, temporary, and proposed regulations under section 6081 of the Code relate to the simplification of procedures for obtaining automatic extensions of time to file certain returns. The regulations affect taxpayers who are required to file certain returns and need an extension of time to file.

#### **Rev. Proc. 2008-36, page 340.**

**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 Proc. 2007-50 superseded.

#### **Announcement 2008-73, page 391.**

This document contains corrections to proposed regulations (REG-101258-08, 2008-28 I.R.B. 111) providing guidance under section 642(c) of the Code with regard to the federal tax consequences of an ordering provision in a trust, a will, or a provision of local law that attempts to determine the tax character of the amounts paid to a charitable beneficiary of the trust or estate. The regulations also make conforming amendments to the regulations under section 643(a)(5).

#### **Announcement 2008-74, page 392.**

This document contains a correction to final regulations (T.D. 9391, 2008-20 I.R.B. 945) providing rules under section 937(b) of the Code for determining whether income is derived from sources within a U.S. possession or territory specified in section 937(a)(1) (generally referred to in this preamble as a "territory") and whether income is effectively connected with the conduct of a trade or business within a territory.

#### **Announcement 2008-75, page 392.**

This document contains corrections to proposed regulations (REG-129243-07, 2008-27 I.R.B. 32) implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Code and related provisions under sections 6060, 6107, 6109, 6696 and 7701(a)(36) reflecting amendments to the Code made by the Small Business and Work Opportunity Tax Act of 2007.

**Announcements of Disbarments and Suspensions begin on page 394.**  
**Finding Lists begin on page ii.**



# 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.

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

## Section 152.—Dependent Defined

26 CFR 1.152-4: *Special rule for a child of divorced or separated parents or parents who live apart.*

T.D. 9408

### DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR part 1

### Dependent Child of Divorced or Separated Parents or Parents Who Live Apart

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

**SUMMARY:** This document contains final regulations relating to a claim that a child is a dependent by parents who are divorced, legally separated under a decree of separate maintenance, or separated under a written separation agreement, or who live apart at all times during the last 6 months of the calendar year. The regulations reflect amendments under the Working Families Tax Relief Act of 2004 (WFTRA) and the Gulf Opportunity Zone Act of 2005.

**DATES:** *Effective Date:* These regulations are effective July 2, 2008.

*Applicability Date:* For date of applicability, see §1.152-4(h).

**FOR FURTHER INFORMATION CONTACT:** Victoria Driscoll (202) 622-4920 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

#### Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507(d)) in

connection with OMB Control Number 1545-0074. This control number is assigned to all information collections associated with individual tax returns (series 1040 and associated forms and schedules, and related regulatory information collections). Information collections associated with control number 1545-0074 are subject to annual public comment and approval by OMB in accordance with the Paperwork Reduction Act.

The collection of information in these final regulations is in §1.152-4(e). The information will help the IRS determine if a taxpayer may claim a child as a dependent when the parents of the child are divorced or separated or live apart at all times during the last six months of a calendar year. The collection of information is required to obtain a benefit. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number assigned by the Office of Management and Budget.

The information will be reported on IRS Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or successor form. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the **Internal Revenue Service**, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224, and to the **Office of Management and Budget**, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

#### Background

This document contains final amendments to the Income Tax Regulations, 26 CFR part 1, relating to section 152(e) and the entitlement of divorced or separated parents or parents who live apart at all times during the last 6 months of the calendar year to claim a child as a dependent.

On May 2, 2007, a notice of proposed rulemaking (REG-149856-03, 2007-24 I.R.B. 1394) was published in the **Federal Register** (72 FR 24192). Written and electronic comments responding to the notice of proposed rulemaking were received. A public hearing was requested and held on April 3, 2008, however, the hearing was adjourned after no speakers appeared. After consideration of all the comments, the proposed regulations are adopted as amended by this Treasury decision. The comments and revisions are discussed in the preamble.

#### Explanation of Revisions and Summary of Comments

##### 1. Scope of Section 152(e)

###### a. Custodial parent's failure to release exemption

For taxable years beginning before January 1, 2005, section 152(e)(1) provided that a custodial parent generally was entitled to claim the dependency exemption. Thus, if (1) parents of a child were divorced, legally separated, or lived apart during the last 6 months of the calendar year, (2) the child was in the custody of one or both parents for more than one-half of the calendar year, and (3) the child received over one-half of the child's support during the calendar year from one or both parents, the child was treated as receiving over one-half of the child's support from the custodial parent unless an exception applied. Section 152(e)(2) provided an exception treating the child as receiving over one-half of the child's support from the noncustodial parent if the custodial parent released the claim to the exemption.

In contrast, as amended by WFTRA (Public Law No. 108-311, 118 Stat. 1166)

for taxable years beginning after December 31, 2004, section 152(e) includes no general rule allowing the custodial parent to claim an exemption for a child. It provides that a child is treated as the qualifying child or qualifying relative of the noncustodial parent if (1) the parents are divorced, legally separated, or live apart during the last 6 months of the calendar year, (2) the child receives over one-half of the child's support during the calendar year from one or both parents, (3) the child is in the custody of one or both parents for more than one-half of the calendar year, and (4) the custodial parent releases the claim to the exemption. Thus, under current section 152(e), the custodial parent's release of the claim is not an exception to a general rule, but is a condition precedent to the application of section 152(e). The proposed regulations include an example illustrating that section 152(e) does not apply if the custodial parent does not release the claim, in which case entitlement to the exemption is determined under section 152(c) or (d).

Commentators suggested that the final regulations should reverse the conclusion of this example. The commentators opined that the final regulations should interpret section 152(e) as if it included the pre-WFTRA general rule and provide that the custodial parent is entitled to the exemption if the custodial parent does not release the claim. The final regulations do not adopt this suggestion because it is inconsistent with the language of section 152(e) as amended by WFTRA.

#### b. *Definition of custody*

Section 152(e) includes two provisions relating to the concept of "custody:" (1) section 152(e) applies only if a child is in the custody of one or both parents for over one-half of the calendar year; and (2) in the absence of a qualified pre-1985 agreement, the noncustodial parent may claim the exemption only if the custodial parent (defined as the parent having custody for the greater portion of the calendar year) releases the claim to the exemption. The proposed regulations do not define the term *custody*.

The lack of a definition of the term *custody* in the proposed regulations may create ambiguity in determining whether section 152(e) applies. For example, a commentator suggested that the final regula-

tions clarify whether a child who has attained the age of majority and is emancipated under state law is in the custody of one or both parents. The final regulations provide that a child is in the custody of one or both parents for more than one-half of the calendar year if one or both parents have the right under state law to physical custody of the child for more than one-half of the calendar year. However, a child is not in the custody of either parent for purposes of section 152(e), for example, when the child reaches the age of majority under state law. See *Boltinghouse v. Commissioner*, T.C.M. 2007-324. The final regulations include an example that illustrates that a child is not in the custody of a parent after the child attains the age of majority and is emancipated under state law.

#### c. *Application of section 152(e) to child residing with third party*

Section 152(e)(1) provides that, if specified conditions are met, section 152(e) applies notwithstanding the principal place of abode test of section 152(c)(1)(B) and the tiebreaker rule of section 152(c)(4) for a qualifying child, or the support test of section 152(d)(1)(C) for a qualifying relative. A commentator requested that the final regulations clarify whether section 152(c), rather than section 152(e), applies when a child resides with someone other than a parent for more than one-half of the year because of a parent's lengthy absence. The final regulations include additional examples illustrating when section 152(e) applies to determine the right to claim a child as a dependent, and how the nights during which the child resides with a third party may be allocated to a parent.

#### d. *Coordination of section 152(e) and other provisions*

The proposed regulations provide that a child who is treated as the qualifying child or qualifying relative of a noncustodial parent under section 152(e) is treated as a dependent of both parents for purposes of sections 105(b), 132(h)(2)(B), and 213(d)(5). Consistent with the statutory language of those provisions, the final regulations clarify that, if section 152(e) does not apply, then this rule treating the child as a dependent of both parents does not apply. Thus, if a custodial parent does not release the claim to the exemption,

only the taxpayer who is entitled to claim the child as a dependent under section 152(c) or (d) may treat the child as a dependent for purposes of sections 105(b), 132(h)(2)(B), and 213(d)(5).

#### 2. *Definition of Custodial Parent*

The proposed regulations define *custodial parent* as the parent with whom the child resides for the greater number of nights during the calendar year (the counting nights rule) and include rules for allocating nights when the child resides with neither parent.

##### a. *Counting nights rule*

A commentator requested that the final regulations clarify that the counting nights rule applies to determine where a child resides under the tiebreaker rule of section 152(c)(4)(B) as well as to identify the custodial parent for purposes of section 152(e). The tiebreaker rule of section 152(c)(4)(B) is outside the scope of these regulations and therefore is not addressed.

Commentators requested clarification of the term *night* for purposes of the counting nights rule. A commentator noted that the rule does not address how the child's residence for a night is determined (for example, by the child's physical location at a given time such as midnight, or by where the child sleeps) and for which year the night of December 31 to January 1 is counted.

In response to this comment, the final regulations provide that, for purposes of section 152(e), a child resides for a night with a parent if the child sleeps (1) at the parent's residence (whether or not the parent is present), or (2) in the company of the parent when the child does not sleep at a parent's residence (for example, if the parent and child are on vacation). Under this rule, the time that a child goes to sleep is irrelevant. The final regulations provide that a night that extends over two taxable years is allocated to the taxable year when the night begins. Thus, the night that begins on December 31, 2008, is counted for taxable year 2008.

Commentators suggested that the counting nights rule may be inequitable in certain situations, for example if a parent works nights and cares for the child during the day, and the other parent works days and cares for the child at night. Under

the counting nights rule, the parent who cares for the child at night is the custodial parent although the other parent may spend more time with the child. A commentator opined that the counting nights rule should create only a rebuttable presumption regarding which parent is the custodial parent.

Defining custodial parent by means of a rebuttable presumption would add complexity and uncertainty and increase the potential for controversy. As a “bright-line” test, the counting nights rule is easy to understand and apply. The statute and regulations provide flexibility by allowing the custodial parent to release the claim to the exemption. Nonetheless, the final regulations allow an exception for cases in which a child resides for a greater number of days but not nights with a parent who works at night.

#### b. Allocation of nights

The proposed regulations provide that a child who resides with neither parent for a night is treated as residing with the parent with whom the child would have resided for the night but for the absence. However, if a child would not have resided with either parent (for example, because a court awarded custody of the child to a third party for the period of absence), the child is treated as not residing with either parent for the night of the absence.

A commentator suggested that the final regulations omit the language “for example” and provide that an award of custody to a third party is the exclusive circumstance in which a night is not allocated to either parent. The final regulations do not incorporate this suggestion, as other situations may occur in which a child would not have resided with either parent for a night. However, the final regulations omit the parenthetical and illustrate this situation in the examples. Other commentators noted additional circumstances in which it would be difficult to determine the parent with whom a child would have resided for the night. Therefore, the final regulations provide that a night is not counted for either parent if the child would not have resided with either parent for the night or it cannot be determined with which parent the child would have resided for the night.

Commentators requested that the final regulations address how nights are allo-

cated in additional situations involving a child’s absence. The final regulations provide additional examples in response to these comments.

A commentator asked how a night is allocated in situations involving the absence of a parent, for example, if a child spends the night in a parent’s residence in the care of a third party, but the parent is absent. Another commentator requested clarification on how a night is allocated if a child is scheduled to reside with one parent but, because of unexpected circumstances (such as that parent’s unplanned absence) the child resides with the other parent for that night. These comments are addressed by the addition in the final regulations of the rule, discussed earlier in this preamble, that a child resides with a parent for a night if the child sleeps (1) at the residence of the parent (whether or not the parent is present), or (2) in the company of the parent, when the child does not sleep at a parent’s residence.

### 3. Release of Exemption and Revocation of Release

#### a. Release of claim to exemption

Section 152(e)(2) provides that a custodial parent may release a claim to an exemption for a child by signing a written declaration that he or she will not claim the child as a dependent. The proposed regulations provide that the written declaration may be made on Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or successor form, and any declaration not on Form 8332 must conform to the substance of that form. The proposed regulations also provide that a court order or decree may not serve as the written declaration.

A commentator asserted that the final regulations should allow a noncustodial parent to claim a child as a dependent if a divorce decree allocates the exemption to that parent, whether or not the custodial parent releases the right to claim the child. Another commentator suggested that presumptions in favor of the custodial parent in the proposed regulations unfairly burden the noncustodial parent.

A state court may not allocate an exemption because sections 151 and 152, not state law, determine who may claim an exemption for a child for Federal income tax

purposes. Section 152(e) provides for the unilateral release of an exemption by a custodial parent. Therefore, the final regulations do not adopt these comments.

Commentators suggested that the final regulations should specify that a written separation agreement may not serve as the written declaration. One commentator recommended that the final regulations provide that the release must be on Form 8332 or that the release may be on either Form 8332 or a document that is executed for the sole purpose of releasing the claim. Other commentators opined, however, that the final regulations should provide specifically that a separation agreement that includes an unconditional release or a divorce decree may serve as a written declaration. A commentator suggested that a divorce settlement agreed to by both parents should determine the right to claim a child as a dependent without regard to which parent is the custodial parent and without requiring a separate written declaration.

Divorce decrees, separation agreements, and similar instruments are complex documents that may be subject to differing interpretations governed by state law. Allowing these documents to serve as a written declaration creates complexity and uncertainty. Therefore, the final regulations retain the rule that a written declaration not on Form 8332 (or successor form) must conform to the substance of Form 8332, and further provide that a release not on a Form 8332 must be a document executed for the sole purpose of releasing the claim. The final regulations provide specifically that a court order or decree or a separation agreement may not serve as the written declaration. These rules will improve tax administration and reduce controversy.

The proposed regulations provide that if a release of a claim to a child is for more than one year, the noncustodial parent must attach the original written declaration to the parent’s return for the first taxable year for which the release is effective and a copy of the written declaration for later years. A commentator requested that the final regulations allow a taxpayer to attach a copy of a declaration (rather than the original) to a tax return in the first year the release is effective as well as subsequent years. The final regulations adopt this comment.

## b. Revocation of release of exemption

Under the proposed regulations, Form 8332 or a substitute document may be executed for multiple years. Further, to provide flexibility to parents whose circumstances change, the proposed regulations allow a custodial parent to revoke a release, but the revocation may be effective no earlier than the taxable year that begins in the first calendar year after the calendar year in which the parent revoking the release provides notice of the revocation to the other parent. Commentators objected to the custodial parent's broad discretion to revoke a release under the proposed regulations. A commentator recommended that the final regulations provide that a taxpayer may revoke a release only if both parents agree. Section 152(e) provides for the unilateral release of an exemption by a custodial parent. The final regulations retain the rule allowing unilateral revocation by the custodial parent as consistent with the statute.

A commentator suggested that a revocation should take effect in the taxable year that the parent signs the revocation. The final regulations do not adopt this comment, which could result in insufficient notice of the revocation to the noncustodial parent and increase controversies.

The proposed regulations also provide that the taxpayer revoking the release must attach the original or a copy of the revocation to the taxpayer's tax return for any taxable year the taxpayer claims the exemption as a result of the revocation, and keep a copy of the revocation and evidence of delivery of written notice of revocation to the noncustodial parent. A commentator recommended that the final regulations require the custodial parent to send a copy of the written revocation to the noncustodial parent at the last known address or at an address reasonably calculated to ensure receipt. The commentator opined that proof of mailing by certified mail or other tracked delivery should suffice as evidence of notification. Another commentator expressed concern that a parent whose location is unknown may not receive notice of a revocation.

To retain flexibility but increase the likelihood that a noncustodial parent will receive notice of a revocation, the final regulations require that the parent revoking the release notify, or make reasonable

attempts to notify, in writing, the other parent of the revocation. What is a reasonable attempt is determined under the facts and circumstances, but mailing a copy of the written revocation to the noncustodial parent at the last known address or at an address reasonably calculated to ensure receipt satisfies this requirement.

A commentator recommended that the final regulations provide that a release may be revoked only on a Form 8332. Consistent with the requirements for a release, the final regulations provide that (1) a revocation may be made on Form 8332, or successor form designated by the IRS, (2) a revocation not on the designated form must conform to the substance of the form and be in a document executed for the sole purpose of revoking a release, and (3) a taxpayer revoking a release may attach a copy rather than an original to the taxpayer's return for the first taxable year the revocation is effective, as well as for later years.

## c. Releases predating applicability date

The proposed regulations do not address whether the rules for releasing a claim to an exemption and for revoking a release apply to a written declaration that is effective for multiple years and that was executed before the applicability date of the regulations. The final regulations apply prospectively, but clarify that a multiple year written declaration executed in a taxable year beginning on or before July 2, 2008, that satisfies the requirements for the form of a written declaration in effect at the time the written declaration is executed is treated as satisfying the requirements for the form of a release under the final regulations. However, the final regulations provide that the rules for revoking a release of a claim to an exemption apply without regard to whether a custodial parent executed the release in a taxable year beginning on or before July 2, 2008. Thus, a release executed in a taxable year beginning on or before July 2, 2008, may be revoked.

## 5. Effective/Applicability Date

These final regulations apply to taxable years beginning after July 2, 2008.

## Special Analyses

This Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

## Drafting Information

The principal author of these regulations is Victoria J. Driscoll of the Office of Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

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## Amendment to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

### PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding an entry to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 1.152-4 also issued under 26 U.S.C. 152(e) \* \* \*

Par. 2. Section 1.152-4 is revised to read as follows:

*§1.152-4 Special rule for a child of divorced or separated parents or parents who live apart.*

(a) *In general.* A taxpayer may claim a dependency deduction for a child (as defined in section 152(f)(1)) only if the child is the qualifying child of the taxpayer under section 152(c) or the qualifying relative of the taxpayer under section 152(d). Section 152(c)(4)(B) provides that a child who is claimed as a qualifying child by parents who do not file a joint return together is treated as the qualifying child of

the parent with whom the child resides for a longer period of time during the taxable year or, if the child resides with both parents for an equal period of time, of the parent with the higher adjusted gross income. However, a child is treated as the qualifying child or qualifying relative of the noncustodial parent if the custodial parent releases a claim to the exemption under section 152(e) and this section.

(b) *Release of claim by custodial parent*—(1) *In general.* Under section 152(e)(1), notwithstanding section 152(c)(1)(B), (c)(4), or (d)(1)(C), a child is treated as the qualifying child or qualifying relative of the noncustodial parent (as defined in paragraph (d) of this section) if the requirements of paragraphs (b)(2) and (b)(3) of this section are met.

(2) *Support, custody, and parental status*—(i) *In general.* The requirements of this paragraph (b)(2) are met if the parents of the child provide over one-half of the child's support for the calendar year, the child is in the custody of one or both parents for more than one-half of the calendar year, and the parents—

(A) Are divorced or legally separated under a decree of divorce or separate maintenance;

(B) Are separated under a written separation agreement; or

(C) Live apart at all times during the last 6 months of the calendar year whether or not they are or were married.

(ii) *Multiple support agreement.* The requirements of this paragraph (b)(2) are not met if over one-half of the support of the child is treated as having been received from a taxpayer under section 152(d)(3).

(3) *Release of claim to child.* The requirements of this paragraph (b)(3) are met for a calendar year if—

(i) The custodial parent signs a written declaration that the custodial parent will not claim the child as a dependent for any taxable year beginning in that calendar year and the noncustodial parent attaches the declaration to the noncustodial parent's return for the taxable year; or

(ii) A qualified pre-1985 instrument, as defined in section 152(e)(3)(B), applicable to the taxable year beginning in that calendar year, provides that the noncustodial parent is entitled to the dependency exemption for the child and the noncustodial parent provides at least \$600 for the support of the child during the calendar year.

(c) *Custody.* A child is in the custody of one or both parents for more than one-half of the calendar year if one or both parents have the right under state law to physical custody of the child for more than one-half of the calendar year.

(d) *Custodial parent*—(1) *In general.* The *custodial parent* is the parent with whom the child resides for the greater number of nights during the calendar year, and the *noncustodial parent* is the parent who is not the custodial parent. A child is treated as residing with neither parent if the child is emancipated under state law. For purposes of this section, a child resides with a parent for a night if the child sleeps—

(i) At the residence of that parent (whether or not the parent is present); or

(ii) In the company of the parent, when the child does not sleep at a parent's residence (for example, the parent and child are on vacation together).

(2) *Night straddling taxable years.* A night that extends over two taxable years is allocated to the taxable year in which the night begins.

(3) *Absences.* (i) Except as provided in paragraph (d)(3)(ii) of this section, for purposes of this paragraph (d), a child who does not reside (within the meaning of paragraph (d)(1) of this section) with a parent for a night is treated as residing with the parent with whom the child would have resided for the night but for the absence.

(ii) A child who does not reside (within the meaning of paragraph (d)(1) of this section) with a parent for a night is treated as not residing with either parent for that night if it cannot be determined with which parent the child would have resided or if the child would not have resided with either parent for the night.

(4) *Special rule for equal number of nights.* If a child is in the custody of one or both parents for more than one-half of the calendar year and the child resides with each parent for an equal number of nights during the calendar year, the parent with the higher adjusted gross income for the calendar year is treated as the custodial parent.

(5) *Exception for a parent who works at night.* If, in a calendar year, due to a parent's nighttime work schedule, a child resides for a greater number of days but not nights with the parent who works at night, that parent is treated as the custodial par-

ent. On a school day, the child is treated as residing at the primary residence registered with the school.

(e) *Written declaration*—(1) *Form of declaration*—(i) *In general.* The written declaration under paragraph (b)(3)(i) of this section must be an unconditional release of the custodial parent's claim to the child as a dependent for the year or years for which the declaration is effective. A declaration is not unconditional if the custodial parent's release of the right to claim the child as a dependent requires the satisfaction of any condition, including the noncustodial parent's meeting of an obligation such as the payment of support. A written declaration must name the noncustodial parent to whom the exemption is released. A written declaration must specify the year or years for which it is effective. A written declaration that specifies all future years is treated as specifying the first taxable year after the taxable year of execution and all subsequent taxable years.

(ii) *Form designated by IRS.* A written declaration may be made on Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or successor form designated by the IRS. A written declaration not on the form designated by the IRS must conform to the substance of that form and must be a document executed for the sole purpose of serving as a written declaration under this section. A court order or decree or a separation agreement may not serve as a written declaration.

(2) *Attachment to return.* A noncustodial parent must attach a copy of the written declaration to the parent's return for each taxable year in which the child is claimed as a dependent.

(3) *Revocation of written declaration*—(i) *In general.* A parent may revoke a written declaration described in paragraph (e)(1) of this section by providing written notice of the revocation to the other parent. The parent revoking the written declaration must make reasonable efforts to provide actual notice to the other parent. The revocation may be effective no earlier than the taxable year that begins in the first calendar year after the calendar year in which the parent revoking the written declaration provides, or makes reasonable efforts to provide, the written notice.

(ii) *Form of revocation.* The revocation may be made on Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or successor form designated by the IRS whether or not the written declaration was made on a form designated by the IRS. A revocation not on that form must conform to the substance of the form and must be a document executed for the sole purpose of serving as a revocation under this section. The revocation must specify the year or years for which the revocation is effective. A revocation that specifies all future years is treated as specifying the first taxable year after the taxable year the revocation is executed and all subsequent taxable years.

(iii) *Attachment to return.* The parent revoking the written declaration must attach a copy of the revocation to the parent's return for each taxable year for which the parent claims a child as a dependent as a result of the revocation. The parent revoking the written declaration must keep a copy of the revocation and evidence of delivery of the notice to the other parent, or of the reasonable efforts to provide actual notice.

(4) *Ineffective declaration or revocation.* A written declaration or revocation that fails to satisfy the requirements of this paragraph (e) has no effect.

(5) *Written declaration executed in a taxable year beginning on or before July 2, 2008.* A written declaration executed in a taxable year beginning on or before July 2, 2008, that satisfies the requirements for the form of a written declaration in effect at the time the written declaration is executed, will be treated as meeting the requirements of paragraph (e)(1) of this section. Paragraph (e)(3) of this section applies without regard to whether a custodial parent executed the written declaration in a taxable year beginning on or before July 2, 2008.

(f) *Coordination with other sections.* If section 152(e) and this section apply, a child is treated as the dependent of both parents for purposes of sections 105(b), 132(h)(2)(B), and 213(d)(5).

(g) *Examples.* The provisions of this section are illustrated by the following examples that assume, unless otherwise provided, that each taxpayer's taxable year is the calendar year, one or both of the child's parents provide over one-half of the child's support for the calendar year, one or

both parents have the right under state law to physical custody of the child for more than one-half of the calendar year, and the child otherwise meets the requirements of a qualifying child under section 152(c) or a qualifying relative under section 152(d). In addition, in each of the examples, no qualified pre-1985 instrument or multiple support agreement is in effect. The examples are as follows:

*Example 1.* (i) B and C are the divorced parents of Child. In 2009, Child resides with B for 210 nights and with C for 155 nights. B executes a Form 8332 for 2009 releasing B's right to claim Child as a dependent for that year, which C attaches to C's 2009 return.

(ii) Under paragraph (d) of this section, B is the custodial parent of Child in 2009 because B is the parent with whom Child resides for the greater number of nights in 2009. Because the requirements of paragraphs (b)(2) and (3) of this section are met, C may claim Child as a dependent.

*Example 2.* The facts are the same as in *Example 1* except that B does not execute a Form 8332 or similar declaration for 2009. Therefore, section 152(e) and this section do not apply. Whether Child is the qualifying child or qualifying relative of B or C is determined under section 152(c) or (d).

*Example 3.* (i) D and E are the divorced parents of Child. Under a custody decree, Grandmother has the right under state law to physical custody of Child from January 1 to July 31, 2009.

(ii) Because D and E do not have the right under state law to physical custody of Child for over one-half of the 2009 calendar year, under paragraph (c) of this section, Child is not in the custody of one or both parents for over one-half of the calendar year. Therefore, section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of D, E, or Grandmother is determined under section 152(c) or (d).

*Example 4.* (i) The facts are the same as in *Example 3*, except that Grandmother has the right to physical custody of Child from January 1 to March 31, 2009, and, as a result, Child resides with Grandmother during this period. D and E jointly have the right to physical custody of Child from April 1 to December 31, 2009. During this period, Child resides with D for 180 nights and with E for 95 nights. D executes a Form 8332 for 2009 releasing D's right to claim Child as a dependent for that year, which E attaches to E's 2009 return.

(ii) Under paragraph (c) of this section, Child is in the custody of D and E for over one-half of the calendar year, because D and E have the right under state law to physical custody of Child for over one-half of the calendar year.

(iii) Under paragraph (d)(3)(ii) of this section, the nights that Child resides with Grandmother are not allocated to either parent. Child resides with D for a greater number of nights than with E during the calendar year and, under paragraph (d)(1) of this section, D is the custodial parent.

(iv) Because the requirements of paragraphs (b)(2) and (3) of this section are met, section 152(e) and this section apply, and E may claim Child as a dependent.

*Example 5.* (i) The facts are the same as in *Example 4*, except that D is away on military service from April 10 to June 15, 2009, and September 6 to October 20, 2009. During these periods Child resides with Grandmother in Grandmother's residence. Child would have resided with D if D had not been away on military service. Grandmother claims Child as a dependent on Grandmother's 2009 return.

(ii) Under paragraph (d)(3)(i) of this section, Child is treated as residing with D for the nights that D is away on military service. Because the requirements of paragraphs (b)(2) and (3) of this section are met, section 152(e) and this section apply, and E, not Grandmother, may claim Child as a dependent.

*Example 6.* F and G are the divorced parents of Child. In May of 2009, Child turns age 18 and is emancipated under the law of the state where Child resides. Therefore, in 2009 and later years, F and G do not have the right under state law to physical custody of Child for over one-half of the calendar year, and Child is not in the custody of F and G for over one-half of the calendar year. Section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of F or G is determined under section 152(c) or (d).

*Example 7.* (i) The facts are the same as in *Example 6*, except that Child turns age 18 and is emancipated under state law on August 1, 2009, resides with F from January 1, 2009, through May 31, 2009, and resides with G from June 1, 2009, through December 31, 2009. F executes a Form 8332 releasing F's right to claim Child as a dependent for 2009, which G attaches to G's 2009 return.

(ii) Under paragraph (c) of this section, Child is in the custody of F and G for over one-half of the calendar year.

(iii) Under paragraph (d)(1) of this section, Child is treated as not residing with either parent after Child's emancipation. Therefore, Child resides with F for 151 nights and with G for 61 nights. Because the requirements of paragraphs (b)(2) and (3) of this section are met, section 152(e) and this section apply, and G may claim Child as a dependent.

*Example 8.* H and J are the divorced parents of Child. Child generally resides with H during the week and with J every other weekend. Child resides with J in H's residence for 10 consecutive nights while H is hospitalized. Under paragraph (d)(1)(i) of this section, Child resides with H for the 10 nights.

*Example 9.* K and L, who are separated under a written separation agreement, are the parents of Child. In August 2009, K and Child spend 10 nights together in a hotel while on vacation. Under paragraph (d)(1)(ii) of this section, Child resides with K for the 10 nights that K and Child are on vacation.

*Example 10.* M and N are the divorced parents of Child. On December 31, 2009, Child attends a party at M's residence. After midnight on January 1, 2010, Child travels to N's residence, where Child sleeps. Under paragraph (d)(1) of this section, Child resides with N for the night of December 31, 2009, to January 1, 2010, because Child sleeps at N's residence that night. However, under paragraph (d)(2) of this section, the night of December 31, 2009, to January 1, 2010, is allocated to taxable year 2009 for purposes of determining whether Child resides with M or N for a greater number of nights in 2009.

*Example 11.* O and P, who never married, are the parents of Child. In 2009, Child spends alter-



nate weeks residing with O and P. During a week that Child is residing with O, O gives Child permission to spend a night at the home of a friend. Under paragraph (d)(3)(i) of this section, the night Child spends at the friend's home is treated as a night that Child resides with O.

*Example 12.* The facts are the same as in *Example 11*, except that Child also resides at summer camp for 6 weeks. Because Child resides with each parent for alternate weeks, Child would have resided with O for 3 weeks and with P for 3 weeks of the period that Child is at camp. Under paragraph (d)(3)(i) of this section, Child is treated as residing with O for 3 weeks and with P for 3 weeks.

*Example 13.* The facts are the same as in *Example 12*, except that Child does not spend alternate weeks residing with O and P, and it cannot be determined whether Child would have resided with O or P for the period that Child is at camp. Under paragraph (d)(3)(ii) of this section, Child is treated as residing with neither parent for the 6 weeks.

*Example 14.* (i) Q and R are the divorced parents of Child. Q works from 11 PM to 7 AM Sunday through Thursday nights. Because of Q's nighttime work schedule, Child resides with R Sunday through Thursday nights and with Q Friday and Saturday nights. Therefore, in 2009, Child resides with R for 261 nights and with Q for 104 nights. Child spends all daytime hours when Child is not in school with Q and Q's address is registered with Child's school as Child's primary residence. Q executes a Form 8332 for 2009 releasing Q's right to claim Child as a dependent for that year, which R attaches to R's 2009 return.

(ii) Under paragraph (d) of this section, Q is the custodial parent of Child in 2009. Child resides with R for a greater number of nights than with Q due to Q's nighttime work schedule, and Child spends a greater number of days with Q. Therefore, paragraph (d)(5) of this section applies rather than paragraph (d)(1) of this section. Because the requirements of paragraphs (b)(2) and (3) of this section are met, R may claim Child as a dependent.

*Example 15.* (i) In 2009, S and T, the parents of Child, execute a written separation agreement. The agreement provides that Child will live with S and that T will make monthly child support payments to S. In 2009, Child resides with S for 335 nights and with T for 30 nights. S executes a letter declaring that S will not claim Child as a dependent in 2009 and in subsequent alternate years. The letter contains all the information requested on Form 8332, does not require the satisfaction of any condition such as T's payment of support, and has no purpose other than to serve as a written declaration under section 152(e) and this section. T attaches the letter to T's return for 2009 and 2011.

(ii) In 2010, T fails to provide support for Child, and S executes a Form 8332 revoking the release of S's right to claim Child as a dependent for 2011. S delivers a copy of the Form 8332 to T, attaches a copy of the Form 8332 to S's tax return for 2011, and keeps a copy of the Form 8332 and evidence of delivery of the written notice to T.

(iii) T may claim Child as a dependent for 2009 because S releases the right to claim Child as a dependent under paragraph (b)(3) of this section by executing the letter, which conforms to the requirements of paragraph (e)(1) of this section, and T attaches the letter to T's return in accordance with paragraph (e)(2) of this section. In 2010, S revokes the release of the claim in accordance with paragraph (e)(3) of this section, and the revocation takes effect in 2011, the taxable year that begins in the first calendar year after S provides written notice of the revocation to T. Therefore, in 2011, section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of S or T is determined under section 152(c) or (d).

*Example 16.* The facts are the same as *Example 15*, except that the letter expressly states that S releases the right to claim Child as a dependent only if T is current in the payment of support for Child at the end of the calendar year. The letter does not qualify as a written declaration under paragraph (b)(3) of this section because S's agreement not to claim Child as a dependent is conditioned on T's payment of support and, under paragraph (e)(1)(i) of this section, a written declaration must be unconditional. Therefore, section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of S or T for 2009 as well as 2011 is determined under section 152(c) or (d).

*Example 17.* (i) U and V are the divorced parents of Child. Child resides with U for more nights than with V in 2009 through 2011. In 2009, U provides a written statement to V declaring that U will not claim Child as a dependent, but the statement does not specify the year or years it is effective. V attaches the statement to V's returns for 2009 through 2011.

(ii) Because the written statement does not specify a year or years, under paragraph (e)(1) of this section, it is not a written declaration that conforms to the substance of Form 8332. Under paragraph (e)(4) of this section, the statement has no effect. Section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of U or V is determined under section 152(c) or (d).

*Example 18.* (i) W and X are the divorced parents of Child. In 2009, Child resides solely with W. The divorce decree requires X to pay child support to W and requires W to execute a Form 8332 releasing W's right to claim Child as a dependent. W fails to sign a Form 8332 for 2009, and X attaches an unsigned Form 8332 to X's return for 2009.

(ii) The order in the divorce decree requiring W to execute a Form 8332 is ineffective to allocate the right to claim Child as a dependent to X. Furthermore, under paragraph (e)(1) of this section, the unsigned Form 8332 does not conform to the substance of Form 8332, and under paragraph (e)(4) of this section, the Form 8332 has no effect. Therefore, section 152(e) and this section do not apply, and whether Child is the qualifying child or qualifying relative of W or X is determined under section 152(c) or (d).

(iii) If, however, W executes a Form 8332 for 2009, and X attaches the Form 8332 to X's return, then X may claim Child as a dependent in 2009.

*Example 19.* (i) Y and Z are the divorced parents of Child. In 2003, Y and Z enter into a separation agreement, which is incorporated into a divorce decree, under which Y, the custodial parent, releases Y's right to claim Child as a dependent for all future years. The separation agreement satisfies the requirements for the form of a written declaration in effect at the time it is executed. Z attaches a copy of the separation agreement to Z's returns for 2003 through 2009.

(ii) Under paragraph (e)(1)(ii) of this section, a separation agreement may not serve as a written declaration. However, under paragraph (e)(5) of this section, a written declaration executed in a taxable year beginning on or before July 2, 2008, that satisfies the requirements for the form of a written declaration in effect at the time the written declaration is executed, will be treated as meeting the requirements of paragraph (e)(1) of this section. Therefore, the separation agreement may serve as the written declaration required by paragraph (b)(3)(i) of this section for 2009, and Z may claim Child as a dependent in 2009 and later years.

*Example 20.* (i) The facts are the same as in *Example 19*, except that in 2009 Y executes a Form 8332 revoking the release of Y's right to claim Child as a dependent for 2010. Y complies with all the requirements of paragraph (e)(3) of this section.

(ii) Although Y executes the separation agreement releasing Y's right to claim Child as a dependent in a taxable year beginning on or before July 2, 2008, under paragraph (e)(5) of this section, Y's execution of the Form 8332 in 2009 is effective to revoke the release. Therefore, section 152(e) and this section do not apply in 2010, and whether Child is the qualifying child or qualifying relative of Y or Z is determined under section 152(c) or (d).

(h) *Effective/applicability date.* This section applies to taxable years beginning after July 2, 2008.

## §1.152-4T [Removed]

Par. 3. Section 1.152-4T is removed.

Linda E. Stiff,  
Deputy Commissioner for  
Services and Enforcement.

Approved June 23, 2008.

Eric Solomon,  
Assistant Secretary of  
the Treasury (Tax Policy).

(Filed by the Office of the Federal Register on July 1, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 2, 2008, 73 F.R. 37797)

## Section 6081.—Extension of Time for Filing Returns

26 CFR 1.6081-1: Extension of time for filing returns.

### T.D. 9407

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service 26 CFR Parts 1, 25, 26, 53, 55, 156, 157, and 301

## Extension of Time for Filing Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations and removal of temporary regulations.

SUMMARY: This document contains final and temporary regulations relating to the simplification of procedures for obtaining automatic extensions of time to file certain returns. For these returns, the final and temporary regulations also remove the requirements for a signature and an explanation of the need for an extension of time to file. The final and temporary regulations affect taxpayers who are required to file certain returns and need an extension of time to file. The text of the temporary regulations also serves as the text of the proposed regulations (REG-115457-08) set forth in the notice of proposed rulemaking on this subject in this issue of the Bulletin.

DATES: *Effective Date:* These regulations are effective on July 1, 2008.

*Applicability Date:* For dates of applicability of these regulations, see §§1.6081-1(c), 1.6081-2T(i), 1.6081-3(e), 1.6081-4(f), 1.6081-5(f), 1.6081-6T(h), 1.6081-7(g), 1.6081-10(f), 1.6081-11(e), 25.6081-1(f), 26.6081-1(f), 53.6081-1(f), 55.6081-1(f), 156.6081-1(f), 157.6081-1(f), and 301.6081-2(e).

FOR FURTHER INFORMATION CONTACT: Matthew P. Howard, (202) 622-4910 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### Background

This document contains amendments to 26 CFR parts 1, 25, 26, 53, 55, 156, 157, and 301 under section 6081 of the Internal Revenue Code (Code). On November 8, 2005, a temporary regulation (T.D. 9229, 2005-2 C.B. 1051) relating to the simplification of procedures for obtaining automatic extensions of time to file certain returns was published in the **Federal Register** (70 FR 67356). A notice of proposed rulemaking (REG-144898-04, 2005-2 C.B. 1062) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (70 FR 67397). No public hearing was requested or held. Written or electronic comments responding to the notice of proposed rulemaking were received. After consideration of all the comments, the proposed regulations are adopted as revised by this Treasury decision containing both final and temporary regulations. The revisions are discussed in this preamble. A notice of proposed rulemaking (REG-115457-08) cross-referencing the temporary regulations appears in this issue of the Bulletin.

### Summary of Comments and Explanation of Revisions

These final and temporary regulations simplify the extension process by allowing certain taxpayers to file a single request for an automatic extension of time to file certain returns. Because the extension is automatic, these taxpayers do not need to sign the extension request or provide an explanation of the reasons for requesting an extension. Simplifying, consolidating, and standardizing extension forms will reduce taxpayer burden. This simplification will also lower processing costs and facilitate increased efficiency for the IRS.

#### *Individual Income Taxpayers*

The proposed regulations provided an automatic six-month extension to taxpayers who must file an individual income tax return if they submit a timely, completed application for extension on Form 4868 “*Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.*” This new procedure,

adopted in the final regulations, replaces the process where an individual could obtain an initial automatic four-month extension by filing Form 4868 and apply for an additional two-month discretionary extension by filing Form 2688, “*Application for Additional Extension of Time To File U.S. Individual Income Tax Return.*” In connection with the new procedure, the IRS eliminated Form 2688.

One commentator noted that individuals who are abroad may qualify for an extension beyond six months and previously applied for this extension using Form 2688. The commentator suggests that the elimination of this form places an added administrative burden on these individual taxpayers who are abroad. The commentator notes that without Form 2688, the alternative for requesting an additional extension beyond six months is to write a letter in accordance with Treas. Reg. §1.6081-1(b). Thus, the commentator requests that Form 2688 be retained for use by taxpayers who are abroad and require more than a six-month extension of time to file.

The primary goal for these regulatory revisions is to reduce taxpayer burden by simplifying the extension process through the elimination of unnecessary forms and required information. The elimination of Form 2688 is among those measures aimed at streamlining the extension process. Although previously used by some taxpayers who are abroad to apply for an additional extension beyond six months, the Treasury Department and the IRS have determined that retention of this form for such a limited purpose and small class of taxpayers would not be efficient. The Treasury Department and the IRS have also determined that due to the discretionary nature of any additional extension for taxpayers who are abroad, requiring a letter explaining the need for the extension is the most appropriate procedure. There is no additional administrative burden from this decision as in both situations the taxpayer must file a document containing substantially the same information and the IRS must process it. Thus, the comment is not adopted and the final regulations eliminate all references to the obsolete Form 2688.

Individual taxpayers who are abroad seeking guidance on applying for an additional extension of time to file beyond six months should refer to IRS Publica-

tion 54, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*, or the IRS Internet site at <http://www.irs.gov/formspubs/article/0,,id=154856,00.html>.

### *Corporate Income Taxpayers*

The proposed regulations did not change the rules regarding filing extensions for corporations but merely changed the appearance and title of Form 7004, now titled “*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*.”

While not specifically addressed by the proposed regulations, one comment was received regarding extensions for affiliated groups of corporations filing a consolidated return. The commentator suggests that the requirement under §1.6081-3(a)(4) to include a statement listing the name and address of each member of the affiliated group if the affiliated group will file a consolidated return is inconsistent with §1.1502-75(a). Section 1.1502-75(a) allows a group which did not file a consolidated return for the immediately preceding taxable year to file a consolidated return, provided that each member of the group that is eligible to do so files a Form 1122, “*Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return*,” not later than the last day prescribed by law (including extensions of time) for the filing of the common parent’s return. The commentator contends that §1.6081-3 suggests that in order to have a valid extension all members of the affiliated group must be listed with the extension request even though the affiliated group may not have decided at the time the extension is filed if a consolidated return will be elected. Although, §1.6081-3 requires a listing of subsidiaries with the extension request, the commentator suggests that, because §1.1502-75(a) does not require the members of an affiliated group to elect to file a consolidated return until the common parent’s extended due date, the failure to include the name and address of a member of the affiliated group that will be filed as part of the consolidated return should not invalidate a request for an automatic extension of time to file.

The IRS and Treasury Department find no inconsistency between these regula-

tions. If, at the time the extension request is due, the affiliated entities have not decided whether to file a consolidated return, the various affiliated entities must either file separate returns or individually request an extension of time to file. The failure to do either will result in a late return. Additionally, by including a list of affiliated members with the extension request, each member is deemed to be applying for an extension of time to file. In the event that a subsidiary does not file as part of a consolidated return, that entity will have a valid extension to file its own return. Therefore, the final regulations retain the requirement to list the name and address of each member of the affiliated group with the extension request. To address the commentator’s concern, the final regulations explicitly state that the attached list will grant an extension for each member’s separate return in the event that the member does not file as part of the consolidated group.

### *Partnership, Trust, and Estate Taxpayers*

The proposed regulations provided for an automatic six-month extension of time to file returns for certain entities not taxed at the entity level (pass-through entities). Recognizing the potential that some taxpayers may not receive timely information returns from pass-through entities (for example, Schedule K-1s from partnerships) needed to complete their own income tax returns, the proposed regulations specifically requested comments on whether a shorter extension of time to file for pass-through entities might reduce overall taxpayer burden. Several comments addressing this issue were received. Four commentators suggested that the filing date for pass-through entities should be moved back to March 15<sup>th</sup> instead of April 15<sup>th</sup>. This would allow these entities to receive six-month extensions of time to file (until September 15<sup>th</sup>) but still allow individual taxpayers with ownership interests in the pass-through entities to receive information needed to file a timely and complete income tax return by the October 15<sup>th</sup> extended due date. The filing dates for these pass-through entity returns are governed by statute. See for example, sections 6012(a), and 6072. Accordingly, without legislative action, the Treasury Department and the IRS are unable to change the

filing due dates for these pass-through entities.

The remaining comments on this topic suggested that an extension period for pass-through entities of five months or less would benefit individual taxpayers with ownership interests in pass-through entities in preparation of their own individual income tax returns. Three commentators suggested that the proposed regulations would actually increase taxpayer burden by making it easier for pass-through entities to delay the filing of their returns. Two commentators also pointed out that the five-month extension period would not alleviate the burden on corporate taxpayers with ownership interests in pass-through entities. These commentators expressed a concern that even a five-month extension period for pass-through entities would, in most cases, simply align the extended due date for pass-through entities with the extended due date for corporate returns, resulting in the same delay of information to corporate owners of pass-through entities. This delay, the commentators contend, would greatly increase the need for filing amended returns. These commentators suggested shortening the automatic extension for pass-through entities to a period of less than five months, which would ultimately reduce burden on both taxpayers and the IRS.

In response to these comments, the Treasury Department and IRS have adopted temporary regulations which will provide for a five-month automatic extension period with no additional extension for certain pass-through entities. These entities are partnerships filing Form 1065, “*U.S. Return of Partnership Income*,” or Form 8804, “*Annual Return for Partnership Withholding Tax (Section 1446)*,” and estates and trusts filing Form 1041, “*U.S. Income Tax Return for Estates and Trusts*.” While some commentators suggested adopting an extension period shorter than five months, the Treasury Department and the IRS believe a five-month automatic extension period for certain partnerships, trusts, and estates, strikes a reasonable balance and reduces the overall burden on taxpayers. The Treasury Department and IRS believe the five-month extension period allows pass-through entities, including complex and tiered entities, an adequate time for preparation of the required pass-through return and also ensures the

timely and accurate dissemination of information to a large number of taxpayers who require that information for completion of their own income tax returns. It is recognized that some corporations with ownership interests in pass-through entities may continue to experience delayed receipt of information needed to complete their own corporate returns and some pass-through entities may find it difficult to complete their returns. Thus the Treasury Department and the IRS request comments on whether the five-month automatic extension of time to file for these pass-through entities increases or reduces overall taxpayer burden. Please follow the instructions in the “Comments and Public Hearing” section in the notice of proposed rulemaking accompanying these temporary regulations in this issue of the Bulletin.

#### *Transitional Rule For Pass-Through Entities*

The temporary regulations allowing certain pass-through entities to obtain an automatic five-month extension apply to applications by these entities for an automatic extension of time to file certain returns due on or after January 1, 2009. These entities will be allowed to obtain an automatic six-month extension of time to file the applicable returns, which are required to be filed before January 1, 2009.

#### **Special Analyses**

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Although these final regulations reference forms that are approved under the Paperwork Reduction Act (44 U.S.C. chapter 35), the regulations themselves do not impose a collection of information on small entities. Therefore the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. For the applicability of the Regulatory Flexibility Act to the temporary regulations, refer to the Special Analyses section of the preamble to the cross-reference notice of proposed rulemaking published in this issue of the Bulletin. Pursuant to sec-

tion 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses. Pursuant to the same provision, the temporary regulations contained in this Treasury Decision will be submitted for comment on their impact on small businesses.

#### **Drafting Information**

The principal author of these regulations is Matthew P. Howard of the Office of the Associate Chief Counsel (Procedure and Administration).

\* \* \* \* \*

#### **Adoption of Amendments to the Regulations**

Accordingly, 26 CFR parts 1, 25, 26, 53, 55, 156, 157, and 301 are amended as follows:

#### **PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 is amended by removing the entries for §§1.6081-4T, 1.6081-7T, 1.6081-10T, and 1.6081-11T and adding entries in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 1.6081-1 also issued under 26 U.S.C. 6081.

Section 1.6081-3 also issued under 26 U.S.C. 6081.

Section 1.6081-4 also issued under 26 U.S.C. 6081.

Section 1.6081-5 also issued under 26 U.S.C. 6081.

Section 1.6081-7 also issued under 26 U.S.C. 6081.

Section 1.6081-10 also issued under 26 U.S.C. 6081.

Section 1.6081-11 also issued under 26 U.S.C. 6081. \* \* \*

Par. 2. Section 1.911-7 is amended by revising paragraph (c)(2) and adding paragraph (e) to read as follows:

#### *§1.911-7 Procedural rules.*

\* \* \* \* \*

(c) \* \* \*

(2) *Extensions.* An individual desiring an extension of time (in addition to the automatic extension of time granted

by §1.6081-4) for filing a return until after the completion of the qualifying period described in paragraph (c)(1) of this section for claiming any exclusion or deduction under section 911 may apply for an extension. An individual whose moving expense deduction is attributable to services performed in two years may apply for an extension of time for filing a return until after the end of the second year. The individual may make such application on Form 2350, “*Application for Extension of Time To File U.S. Income Tax Return*” or in any other manner prescribed by the Commissioner. The application must be filed in accordance with the instructions to the form or as prescribed by the Commissioner. The application must set forth the facts relied on to justify the extension of time requested and must include a statement as to the earliest date the individual expects to become entitled to any exclusion or deduction by reason of completion of the qualifying period.

\* \* \* \* \*

(e) *Effective/applicability date.* This section applies to applications for extension of time to file returns filed after July 1, 2008.

Par. 3. Section 1.6081-1 is amended by revising paragraph (b) and adding paragraph (c) to read as follows:

#### *§1.6081-1 Extension of time for filing returns.*

\* \* \* \* \*

(b) *Application for extension of time—(1) In general.* Under other sections in this chapter, certain taxpayers may request an automatic extension of time to file certain returns. Except in undue hardship cases, no extension of time to file a return will be allowed under this section until an automatic extension of time to file the return has been allowed under the applicable section. No extension of time to file a return will be granted under this section for a period of time greater than that provided for by automatic extension. A taxpayer desiring an extension of the time for filing a return, statement, or other document shall submit an application for extension on or before the due date of such return, statement, or other document. If a form exists for the application for an extension, the taxpayer should use the form; however, taxpayers may apply for

an extension in a letter that includes the information required by this paragraph. Except as provided in §301.6091-1(b) of this chapter (relating to hand-carried documents), the taxpayer should make the application for extension to the Internal Revenue Service office where such return, statement, or other document is required to be filed. Except for requests for automatic extensions of time to file certain returns provided for elsewhere in this chapter, the application must be in writing, signed by the taxpayer or his duly authorized agent, and must clearly set forth—

(i) The particular tax return, information return, statement, or other document, including the taxable year or period thereof, for which the taxpayer requests an extension; and

(ii) An explanation of the reasons for requesting the extension to aid the internal revenue officer in determining whether to grant the request.

(2) *Taxpayer unable to sign.* In any case in which a taxpayer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the taxpayer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

(c) *Effective/applicability dates.* This section applies to requests for extension of time filed after July 1, 2008.

Par. 4. Section 1.6081-2T is revised to read as follows:

*§1.6081-2T Automatic extension of time to file certain returns filed by partnerships (temporary).*

(a) *In general.* (1) Except as provided in paragraph (h) of this section, a partnership required to file Form 1065, "U.S. Return of Partnership Income," or Form 8804, "Annual Return for Partnership Withholding Tax (Section 1446)," for any taxable year will be allowed an automatic 5-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section. No additional extension will be allowed pursuant to §1.6081-1(b)

beyond the automatic 5-month extension provided by this section. In the case of a partnership described in §1.6081-5(a)(1), the automatic extension of time to file allowed under this section runs concurrently with an extension of time to file granted pursuant to §1.6081-5.

(2) An electing large partnership (ELP) required to file Form 1065-B, "U.S. Return of Income for Electing Large Partnerships," for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), the partnership must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner;

(2) File the application on or before the later of—

(i) The date prescribed for filing the return of the partnership; or

(ii) The expiration of any extension of time to file granted under §1.6081-5(a); and

(3) File the application with the Internal Revenue Service office designated in the application's instructions.

(c) *Payment of section 7519 amount.* An automatic extension of time for filing a partnership return of income granted under paragraph (a) of this section does not extend the time for payment of any amount due under section 7519, relating to required payments for entities electing not to have a required taxable year.

(d) *Section 444 election.* An automatic extension of time for filing a partnership return of income will run concurrently with any extension of time for filing a return allowed because of section 444, relating to the election of a taxable year other than a required taxable year.

(e) *Effect of extension on partner.* An automatic extension of time for filing a partnership return of income under this section does not extend the time for filing a partner's income tax return or the time for the payment of any tax due on a partner's income tax return.

(f) *Termination of automatic extension.* The Commissioner may terminate an au-

automatic extension at any time by mailing to the partnership a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the partnership's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(g) *Penalties.* See section 6698 for failure to file a partnership return.

(h) *Special rule for applications for extensions of time to file returns due on or after July 1, 2008 and before January 1, 2009.* A partnership required to file Form 1065, "U.S. Return of Partnership Income," or Form 8804, "Annual Return for Partnership Withholding Tax (Section 1446)," on or after July 1, 2008 and before January 1, 2009, will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the partnership files an application under this section in accordance with paragraph (b) of this section.

(i) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file the partnership returns listed in paragraph (a) of this section filed on or after July 1, 2008.

(j) *Expiration date.* The applicability of this section expires on or before June 30, 2011.

Par. 5. Section 1.6081-3 is amended by revising paragraphs (a)(1) and (4) and (e) to read as follows:

*§1.6081-3 Automatic extension of time for filing corporation income tax returns.*

(a) \* \* \*

(1) An application must be submitted on Form 7004, "Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner.

\* \* \* \* \*

(4) The application must include a statement listing the name and address of each member of the affiliated group if the affiliated group will file a consolidated return. Upon the timely filing of Form 7004, the 6-month extension of time to file shall be considered as granted to the affiliated group for the filing of its consolidated re-

turn or for the filing of each member's separate return.

\* \* \* \* \*

(e) *Effective/applicability dates.* This section applies to requests for extension of time to file corporation income tax returns filed after July 1, 2008.

#### §1.6081-3T [Removed]

Par. 6. Section 1.6081-3T is removed.

Par. 7. Section 1.6081-4 is added to read as follows:

#### §1.6081-4 Automatic extension of time for filing individual income tax return.

(a) *In general.* An individual who is required to file an individual income tax return will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the individual files an application under this section in accordance with paragraph (b) of this section. In the case of an individual described in §1.6081-5(a)(5) or (6), the automatic 6-month extension will run concurrently with the extension of time to file granted pursuant to §1.6081-5.

(b) *Requirements.* To satisfy this paragraph (b), an individual must—

(1) Submit a complete application on Form 4868, "*Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*," or in any other manner prescribed by the Commissioner;

(2) File the application on or before the later of—

(i) The date prescribed for filing the return; or

(ii) The expiration of any extension of time to file granted pursuant to §1.6081-5;

(3) File the application with the Internal Revenue Service office designated in the application's instructions; and

(4) Show the full amount properly estimated as tax for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the individual a notice of termination at least 10 days prior to the termination date designated in such notice. The Commis-

sioner must mail the notice of termination to the address shown on the Form 4868 or to the individual's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file an individual income tax return or failure to pay the amount shown as tax on the return. In particular, see §301.6651-1(c)(3) of this chapter (relating to a presumption of reasonable cause in certain circumstances involving an automatic extension of time for filing an individual income tax return).

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an individual income tax return filed after July 1, 2008.

#### §1.6081-4T [Removed]

Par. 8. Section 1.6081-4T is removed.

Par. 9. Section 1.6081-5 is amended by revising paragraphs (a), (b), and (f) to read as follows:

#### §1.6081-5 Extensions of time in the case of certain partnerships, corporations, and U.S. citizens and residents.

(a) An extension of time for filing returns of income and for paying any tax shown on the return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of—

(1) Partnerships which are required under section 6072(a) to file returns on the fifteenth day of the fourth month following the close of the taxable year of the partnership, and which keep their records and books of account outside the United States and Puerto Rico;

(2) Domestic corporations which transact their business and keep their records and books of account outside the United States and Puerto Rico;

(3) Foreign corporations which maintain an office or place of business within the United States;

(4) Domestic corporations whose principal income is from sources within the possessions of the United States;

(5) United States citizens or residents whose tax homes and abodes, in a real and substantial sense, are outside the United States and Puerto Rico; and

(6) United States citizens and residents in military or naval service on duty, including non-permanent or short term duty, outside the United States and Puerto Rico.

(b) In order to qualify for the extension under this section—

(1) A statement must be attached to the return showing that the person for whom the return is made is a person described in paragraph (a) of this section; or

(2) If a person described in paragraph (a) of this section requests additional time to file, the person must request the extension on or before the fifteenth day of the sixth month following the close of the taxable year and check the appropriate box on Form 4868, "*Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*," or Form 7004, "*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*," whichever is applicable, or in any other manner prescribed by the Commissioner.

\* \* \* \* \*

(f) *Effective/applicability date.* This section is applicable for returns of income due after July 1, 2008.

#### §1.6081-5T [Removed]

Par. 10. Section 1.6081-5T is removed.

Par. 11. Section 1.6081-6T is revised to read as follows:

#### §1.6081-6T Automatic extension of time to file estate or trust income tax return (temporary).

(a) *In general.* (1) Except as provided in paragraph (g) of this section, an estate or trust required to file an income tax return on Form 1041, "*U.S. Income Tax Return for Estates and Trusts*," will be allowed an automatic 5-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section. No additional extension will be allowed pursuant to §1.6081-1(b) beyond the automatic 5-month extension provided by this section.

(2) An estate or trust required to file an income tax return on Form 1041-N, "*U.S. Income Tax Return for Electing Alaska Native Settlement Trusts*," or Form 1041-QFT, "*U.S. Income Tax Return for*

*Qualified Funeral Trusts*,” for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an estate or trust must—

(1) Submit a complete application on Form 7004, “*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Show the amount properly estimated as tax for the estate or trust for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Effect of extension on beneficiary.* An automatic extension of time to file an estate or trust income tax return under this section will not extend the time for filing the income tax return of a beneficiary of the estate or trust or the time for the payment of any tax due on the beneficiary’s income tax return.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the estate or trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the estate or trust’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(f) *Penalties.* See section 6651 for failure to file an estate or trust income tax return or failure to pay the amount shown as tax on the return.

(g) *Special rule for applications for extensions of time to file returns due on or after July 1, 2008 and before January 1, 2009.* An estate or trust required to file an income tax return on Form 1041, “*U.S. Income Tax Return for Estates and Trusts*,” on or after July 1, 2008 and before Jan-

uary 1, 2009, will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section.

(h) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file an estate or trust income tax return filed on or after July 1, 2008.

(i) *Expiration date.* The applicability of this section expires on or before June 30, 2011.

Par. 12. Section 1.6081-7 is added to read as follows:

*§1.6081-7 Automatic extension of time to file Real Estate Mortgage Investment Conduit (REMIC) income tax return.*

(a) *In general.* A Real Estate Mortgage Investment Conduit (REMIC) required to file an income tax return on Form 1066, “*U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*,” or Form 8831, “*Excise Taxes on Excess Inclusions of REMIC Residual Interests*,” for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the REMIC files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a REMIC must—

(1) Submit a complete application on Form 7004, “*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Show the full amount properly estimated as tax for the REMIC for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Effect of extension on residual or regular interest holders.* An automatic extension of time to file a REMIC income tax return under this section will not extend

the time for filing the income tax return of a residual or regular interest holder of the REMIC or the time for the payment of any tax due on the residual or regular interest holder’s income tax return. An automatic extension will also not extend the time for payment of any excise tax on excess inclusions of REMIC residual interests.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the REMIC a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the REMIC’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(f) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay an amount shown as tax on the return.

(g) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file REMIC income and excise tax returns listed in paragraph (a) of this section filed after July 1, 2008.

**§1.6081-7T [Removed]**

Par. 13. Section 1.6081-7T is removed.

Par. 14. Section 1.6081-10 is added to read as follows:

*§1.6081-10 Automatic extension of time to file withholding tax return for U.S. source income of foreign persons.*

(a) *In general.* A withholding agent or intermediary required to file a return on Form 1042, “*Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*,” for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the withholding agent or intermediary files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a withholding agent or intermediary must—

(1) Submit a complete application on Form 7004, “*Application for Automatic Extension of Time To File Certain Business*

*Income Tax, Information, and Other Returns,*” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the withholding agent or intermediary a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the withholding agent or intermediary’s last known address. For further guidance regarding the definition of last known address, see §301.6212–2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file a return or failure to pay an amount shown as tax on the return.

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file the withholding tax return for U.S. source income of foreign persons return filed after July 1, 2008.

#### **§1.6081–10T [Removed]**

Par. 15. Section 1.6081–10T is removed.

Par. 16. Section 1.6081–11 is added to read as follows:

#### *§1.6081–11 Automatic extension of time for filing certain employee plan returns.*

(a) *In general.* An administrator or sponsor of an employee benefit plan required to file a return under the provisions of chapter 61 or the regulations under that chapter on Form 5500 (series), “*Annual Return/Report of Employee Benefit Plan,*” will be allowed an automatic extension of time to file the return until the 15th day of the third month following the date prescribed for filing the return if the administrator or sponsor files an application under

this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an administrator or sponsor must—

(1) Submit a complete application on Form 5558, “*Application for Extension of Time To File Certain Employee Plan Returns,*” or in any other manner as may be prescribed by the Commissioner; and

(2) File the application with the Internal Revenue Service office designated in the application’s instructions on or before the date prescribed for filing the information return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the administrator or sponsor a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 5558 or to the administrator or sponsor’s last known address. For further guidance regarding the definition of last known address, see §301.6212–2 of this chapter.

(d) *Penalties.* See sections 6652, 6692, and the Employee Retirement Income Security Act of 1974 for penalties for failure to file a timely and complete Form 5500.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file Forms 5500 for plan years ending after July 1, 2008.

#### **§1.6081–11T [Removed]**

Par. 17. Section 1.6081–11T is removed.

#### **PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954**

Par. 18. The authority citation for part 25 is amended by removing the entry for §25.6081–1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 25.6081–1 also issued under the authority of 26 U.S.C. 6081(a).

Par. 19. Section 25.6081–1 is added to read as follows:

#### *§25.6081–1 Automatic extension of time for filing gift tax returns.*

(a) *In general.* Under section 6075(b)(2), an automatic six-month extension of time granted to a donor to file the donor’s return of income under §1.6081–4 of this chapter shall be deemed also to be a six-month extension of time granted to file a return on Form 709, “*United States Gift (and Generation-Skipping Transfer) Tax Return.*” If a donor does not obtain an extension of time to file the donor’s return of income under §1.6081–4 of this chapter, the donor will be allowed an automatic 6-month extension of time to file Form 709 after the date prescribed for filing if the donor files an application under this section in accordance with paragraph (b) of this section. In the case of an individual described in §1.6081–5(a)(5) or (6) of this chapter, the automatic 6-month extension of time to file Form 709 will run concurrently with the extension of time to file granted pursuant to §1.6081–5 of this chapter.

(b) *Requirements.* To satisfy this paragraph (b), a donor must—

(1) Submit a complete application on Form 8892, “*Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax,*” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the later of—

(i) The date prescribed for filing the return; or

(ii) The expiration of any extension of time to file granted pursuant to §1.6081–5 of this chapter; and

(3) File the application with the Internal Revenue Service office designated in the application’s instructions.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an extension at any time by mailing to the donor a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 8892, or to the donor’s last known address. For further guidance



regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties*. See section 6651 for failure to file a gift tax return or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability dates*. This section is applicable for applications for an extension of time to file Form 709 filed after July 1, 2008.

#### §25.6081-1T [Removed]

Par. 20. Section 25.6081-1T is removed.

#### PART 26—GENERATION-SKIPPING TRANSFER TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1986

Par. 21. The authority citation for part 26 is amended by removing the entry for §26.6081-1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 and 26 U.S.C. 2663 \* \* \*

Section 26.6081-1 also issued under the authority of 26 U.S.C. 6081(a).

\* \* \*

Par. 22. Section 26.6081-1 is added to read as follows:

*§26.6081-1 Automatic extension of time for filing generation-skipping transfer tax returns.*

(a) *In general*. A skip person distributee required to file a return on Form 706-GS(D), “*Generation-Skipping Transfer Tax Return For Distributions*,” or a trustee required to file a return on Form 706-GS(T), “*Generation-Skipping Transfer Tax Return For Terminations*,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing if the skip person distributee or trustee files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements*. To satisfy this paragraph (b), a skip person distributee or trustee must—

(1) Submit a complete application on Form 7004, “*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax*. An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension*. The Commissioner may terminate an automatic extension at any time by mailing to the skip person distributee or trustee a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the skip person distributee or trustee’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties*. See section 6651 for failure to file a generation-skipping transfer tax return or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability dates*. This section is applicable for applications for an automatic extension of time to file a generation-skipping transfer tax return filed after July 1, 2008.

#### §26.6081-1T [Removed]

Par. 23. Section 26.6081-1T is removed.

#### PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

Par. 24. The authority citation for part 53 is amended by removing the entry for §53.6081-1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 53.6081-1 also issued under 26 U.S.C. 6081(a). \* \* \*

Par. 25. Section 53.6081-1 is added to read as follows:

*§53.6081-1 Automatic extension of time for filing the return to report taxes due under section 4951 for self-dealing with a nuclear decommissioning fund.*

(a) *In general*. A “disqualified person” for purposes of section 4951(e)(4) who engaged in self-dealing with a Nuclear Decommissioning Fund, and must report tax due under section 4951 on Form 1120-ND, “*Return for Nuclear Decommissioning Funds and Certain Related Persons*,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the disqualified person files an application under this section in accordance with paragraph (b) of this section. For guidance on requesting an extension of time to file Form 1120-ND for purposes of reporting contributions received, income earned, administrative expenses of operating the fund, and the tax on modified gross income, see §1.6081-3 of this chapter.

(b) *Requirements*. To satisfy this paragraph (b), a disqualified person must—

(1) Submit a complete application on Form 7004, “*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns*,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax*. An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension*. The Commissioner may terminate an automatic extension at any time by mailing to the disqualified person a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the disqualified person’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file a return to report taxes due under section 4951 for self-dealing with a Nuclear Decommissioning Fund filed after July 1, 2008.

#### §53.6081-1T [Removed]

Par. 26. Section 53.6081-1T is removed.

#### PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

Par. 27. The authority citation is amended by removing the entry for §55.6081-1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805 \* \* \*

Section 55.6081-1 also issued under 26 U.S.C. 6081(a). \* \* \*

Par. 28. Section 55.6081-1 is added to read as follows:

*§55.6081-1 Automatic extension of time for filing a return due under Chapter 44.*

(a) *In general.* A Real Estate Investment Trust (REIT) required to file a return on Form 8612, “Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts,” or a Regulated Investment Company (RIC) required to file a return on Form 8613, “Return of Excise Tax on Undistributed Income of Regulated Investment Companies,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the REIT or RIC files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a REIT or RIC must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with

the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the REIT or RIC a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the REIT or RIC’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file or failure to pay the amount shown as tax on the return.

(f) *Effective/applicable dates.* This section is applicable for applications for an automatic extension of time to file a return due under chapter 44, filed after July 1, 2008.

#### §55.6081-1T [Removed]

Par. 29. Section 55.6081-1T is removed.

#### PART 156—EXCISE TAX ON GREENMAIL

Par. 30. The authority citation is amended by removing the entry for §156.6081-1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 6001, 6011, 6061, 6071, 6091, 6161, and 7805 \* \* \*

Section 156.6081-1 also issued under 26 U.S.C. 6081(a). \* \* \*

Par. 31. Section 156.6081-1 is added to read as follows:

*§156.6081-1 Automatic extension of time for filing a return due under chapter 54.*

(a) *In general.* A taxpayer required to file a return on Form 8725, “Excise Tax on Greenmail,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the

return if the taxpayer files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a taxpayer must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the taxpayer a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the taxpayer’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file or failure to pay the amount shown as tax on the return.

(f) *Effective/applicable dates.* This section is applicable for applications for an automatic extension of time to file a return due under chapter 54, filed after July 1, 2008.

#### §156.6081-1T [Removed]

Par. 32. Section 156.6081-1T is removed.

#### PART 157—EXCISE TAX ON STRUCTURED SETTLEMENT FACTORING TRANSACTIONS

Par. 33. The authority citation is amended by removing the entry for §157.6081-1T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 157.6081-1 also issued under 26 U.S.C. 6081(a). \* \* \*

Par. 34. Section 157.6081-1 is added to read as follows:

*§157.6081-1 Automatic extension of time for filing a return due under chapter 55.*

(a) *In general.* A taxpayer required to file a return on Form 8876, “Excise Tax on Structured Settlement Factoring Transactions,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the taxpayer files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), the taxpayer must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the taxpayer a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the taxpayer’s last known address. For

further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file a return due under chapter 55, filed after July 1, 2008.

**§157.6081-1T [Removed]**

Par. 35. Section 157.6081-1T is removed.

**PART 301—PROCEDURE AND ADMINISTRATION**

Par. 36. The authority citation is amended by removing the entry for §301.6081-2T and adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 301.6081-2 also issued under 26 U.S.C. 6081(a). \* \* \*

Par. 37. Section 301.6081-2 is added to read as follows:

*§301.6081-2 Automatic extension of time for filing an information return with respect to certain foreign trusts.*

(a) *In general.* A trust required to file a return on Form 3520-A, “Annual Information Return of Foreign Trust With a U.S. Owner,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a trust must—

(1) Submit a complete application on Form 7004, “Application for Automatic

*Extension of Time To File Certain Business Income Tax, Information, and Other Returns,”* or in any other manner prescribed by the Commissioner; and

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the trust’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(d) *Penalties.* See section 6677 for failure to file information returns with respect to certain foreign trusts.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an information return with respect to certain foreign trusts listed in paragraph (a) of this section filed after July 1, 2008.

**§301.6081-2T [Removed]**

Par. 38. Section 301.6081-2T is removed.

Linda E. Stiff,  
Deputy Commissioner for  
Services and Enforcement.

Approved June 24, 2008.

Eric Solomon,  
Assistant Secretary of  
the Treasury (Tax Policy).

(Filed by the Office of the Federal Register on June 30, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 1, 2008, 73 F.R. 37362)

# Part III. Administrative, Procedural, and Miscellaneous

**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 2008-36

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#### 1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2008 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 electronically or on paper. A filer who is required to file 250 or more information returns of any one type during a calendar year must file those returns electronically.

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Form 1042-S. In addition, see the most recent revision of Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically*.

### 1.1.4 For More Information

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

- For copies of the official forms and instructions, call 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).
- 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:

- *New email address.* The Substitute Forms Unit email address has changed to [Substituteforms@irs.gov](mailto:Substituteforms@irs.gov) instead of [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov).
- *Address change.* The room number in the address of the Substitute Forms Unit has changed to Room 6526.
- *Sections reversed.* Old *Sections 1.2 and 1.3* of Part 1 have been reversed to show a more logical sequence.

- *Logos, slogans, and advertising.* The IRS received questions concerning whether substitute payee statements containing logos, slogans, or advertising were valid payee statements. The IRS originally anticipated responding to these questions by revising the regulations. However, it has been determined that it is not necessary to amend the regulations. Instead, guidance is being provided in this revenue procedure. See new *Section 1.3.2* of Part 1.
- *Where to file.* All information returns filed on paper will be filed with only two Internal Revenue Service Centers: Austin, TX, and Kansas City, MO. Do not file Form 1098-C at the Internal Revenue Service Center at Ogden, UT, after December 31, 2007. See Part D, page 4, of the General Instructions for Forms 1099, 1098, 5498, and W-2G and Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- *Magnetic media filing no longer acceptable.* All references to magnetic media have been removed from Publication 1179 and from all forms to which the publication refer. Enterprise Computing Center–Martinsburg (ECC-MTB) will no longer accept tape cartridges for returns filed after December 1, 2008. After that date, electronic filing will be the only acceptable method for filing returns with ECC-MTB. See Part F, page 5, of the General Instructions for Forms 1099, 1098, 5498, and W-2G.
- *OCR Specifications.* Additional OCR specifications were added to *Section 2.1.5* of Part 2.
- *Form 1099-CAP.* We have removed the box 6 checkbox from Form 1099-CAP. Under Regulations section 1.367(a)-3, nonrecognition of losses is required for all reportable transactions from corporate inversions, making the checkbox unnecessary.
- *Form 1099-DIV.* Box 7 may be blank as RICs no longer have to report this information to recipients.
- *Form 1099-R.* These changes were made to the Guide to Distribution Codes. 1) For Distribution Code 1, reference to the qualified reservist distribution under section 72(t)(2)(G) has been deleted due to expiration of the provision. 2) An exception was added to Distribution Code 2 for distributions that are permissible withdrawals under an eligible automatic contribution arrangement under section 414(w). 3) New Distribution Code H, Direct rollover of a designated Roth account distribution to a Roth IRA, has been added. 4) Distribution Codes B and D are a valid combination for 2008.
- *Form 1042-S.* The boxes on Form 1042-S have been changed and reconfigured for 2008. The major changes are to 1) Boxes 7 through 9. These boxes are used to show the amount withheld, the amount withheld by other withholding agents, and the total amount of tax withheld. 2) Box 15. This box is used to show the recipient’s foreign tax identifying number, if any. 3) Box 22. This box is used to show the recipient’s account number (optional).
- *Editorial changes.* We made editorial changes. Redundancies were eliminated as much as possible.

## Section 1.2 — Definitions

### 1.2.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“payer,” “borrower,” “student,” “debtor,” “policyholder,” “insured,” “transferor,” “recipient,” “participant,” “donor,” or, in the case of Form W-2G, the “winner”). See *Section 1.3.4*.

### 1.2.2 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.

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### 1.2.3 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.

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### 1.2.4 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.

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### 1.2.5 Composite Substitute Statement

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

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## Section 1.3 — General Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S

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### 1.3.1 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 6526  
Washington DC 20224

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

You may also contact the Substitute Forms Program via e-mail at [Substituteforms@irs.gov](mailto:Substituteforms@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 2008 forms only.

---

### 1.3.2 Logos, Slogans, and Advertisements

The IRS received questions concerning whether substitute payee statements containing logos, slogans, or advertising were valid payee statements. The IRS originally anticipated responding to these questions by revising the regulations. However, it has been determined that it is not necessary to amend the regulations. Instead, guidance is being provided in this revenue procedure.

In Rev. Proc. 2007-50, 2007-31 I.R.B. 244 (reprinted as Publication 1179, revised 7-2007), the IRS solicited comments on the inclusion of logos, slogans, or advertising on substitute payee statements. The IRS did not receive any comments in response to these solicitations.

Some Forms 1098, 1099, 5498, W-2G, and 1042-S that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with



questionable forms. A payee may not recognize the importance of the payee statement for tax reporting purposes due to the use of logos, slogans, and advertisements. **Thus, with the exception of the electronic tax logo (i.e., the IRS e-file logo), the IRS has determined that slogans, advertising, and other logos will not be allowed on Forms 1096, 1098, 1099, 5498, W-2G, 1042-S, or any payee statements reporting amounts paid during the 2010 calendar year, and thereafter.** The IRS e-file logo on the IRS official payee copies may be included, but it is not required, on any of the substitute form copies.

As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S are subject to annual review and possible change. The prohibition against including slogans, advertising, and other logos on information returns and payee statements reporting amounts paid during the **2010** calendar year and thereafter is being announced at this time to provide advance notice. This revenue procedure will be revised to state other requirements of the IRS regarding the preparation and use of substitute forms for Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S for amounts paid during the 2010 calendar year, at a future date. If you have comments about the prohibition against including slogans, advertising, and other logos on information returns and payee statements, send your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:T:SP, IR 6526, 1111 Constitution Ave., NW, Washington, DC 20224.

### 1.3.3 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.

### 1.3.4 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer
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.

**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 check boxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "CORRECTED" check box is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See *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<sup>2</sup> . . . . . 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. 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:

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

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

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

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

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## 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.

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## 2.1.7 Dimensions

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

**Exceptions.** Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S contain two documents per page. Form 1098-C is a single page document.

There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a 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 certain 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 32/3 inches, the same depth as the official form.

**Exceptions.** The depth of Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S is 5 1/2 inches.

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## 2.1.8 Perforation

Copy A (three per page; two per page for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S) of privately printed continuous substitute forms must be perforated at each 11”

page depth. No perforations are allowed between the 3<sup>2</sup>/<sub>3</sub>" forms (5<sup>1</sup>/<sub>2</sub>" for Forms 1099-B, 1099-DIV, 1099-MISC, or 1099-R) on a single copy page of Copy A.

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

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

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### 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 2008 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 2008 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 2008 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.

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

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### 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.

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### 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.

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### 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 (’), asteriks (\*), or other special characters on the payee name line.
  - Fold Forms 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 2008 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 2008 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.

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**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 non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 <sup>2</sup> / <sub>3</sub> 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.
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**

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**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.

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**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, 2008), 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 non-tax statements.

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

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

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

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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.

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## 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, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.”
  - (2) “**Caution.** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

- Form 1098-C:
  - Copy B — “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.”
  - Copy C — “This information is being furnished to the Internal Revenue Service unless box 7 is checked.”
- Form 1098-E — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”
- Form 1098-T — “This is important tax information and is being furnished to the Internal Revenue Service.”

#### 4.3.2 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.”
-

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#### 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.)

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

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#### 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.

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## **Part 5**

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

#### **Section 5.1 — Paper Substitutes for Form 1042-S**

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##### **5.1.1 Paper Substitutes**

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

**Note.** Copies B, C, D, and E of Form 1042-S may contain multiple income entries for the same recipient, that is multiple rows of the top boxes 1-10 of the form.

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##### **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.

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##### **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.

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##### **5.1.4 Obtaining Copies**

Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets of these forms. Continuous fan-fold/pin-fed forms are not provided.

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##### **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 ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The "AMENDED" and "PRO-RATA BASIS REPORTING" boxes must be printed at the top center of the form under the title and checked, if applicable.

- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

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

<b>Property</b>	<b>Substitute Form 1042-S Format Requirements</b>
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agents. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
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"> <li>• Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.</li> <li>• Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.</li> </ul>



Property	Substitute Form 1042-S Format Requirements
Dimensions	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form.</li> <li>• The depth of a substitute Copy A must be a minimum of 5⅙ inches and a maximum of 5½ inches.</li> </ul>
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

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

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### 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.

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### 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 2008 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.

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## Section 5.3 — Reproducible Copies of Forms

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### 5.3.1 Introduction

You can order official IRS forms and publications by calling 1-800-TAX-FORM (1-800-829-3676). Other ways to get federal tax material include:

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

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

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### 5.3.2 Internet

You can download tax materials from the Internet by visiting the IRS web site at [www.irs.gov](http://www.irs.gov).

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### 5.3.3 IRS Federal Tax Forms CD

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

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### 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.

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## Section 5.4 — Effect on Other Revenue Procedures

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### 5.4.1 Other Revenue Procedures

Revenue Procedure 2007-50, 2007-31 I.R.B. 244, dated July 30, 2007, which provides rules and specifications for private printing of 2007 substitute forms and statements to recipients, is superseded.

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## Part 6 Exhibits

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

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### 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.

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## 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

**2008**

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

Name of person to contact Telephone number ( )

Email address Fax number ( )

**For Official Use Only**

1 Employer identification number	2 Social security number	3 Total number of forms	4 Federal income tax withheld	5 Total amount reported with this Form 1096
1.40"	1.40"	1.20"	1.40"	1.90"

6 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 86	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"/>
1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	5498 28	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"/>				

7 If this is your final return, enter an "X" here

**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

**What's new.** After December 1, 2008, tape cartridges will no longer be accepted at the Enterprise Computing Center—Martinsburg (ECC—MTB). The only acceptable method of filing information returns with ECC—MTB will be electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

**Where to file.** The following changes have been made under *Where To File*.

- The general addresses have been changed to a three-line format.
- Form 1098-C is now filed at the Internal Revenue Service Center in Austin, Texas, or Kansas City, Missouri, based on the filer's location.

**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. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1096, 1099, 5498, and W-2G Electronically.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

**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 is any person or entity who files any of the forms shown in line 6 above.

**11.0" Preadressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1096, 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 as follows.

- With Forms 1099, 1098, or W-2G, file by March 2, 2009.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 1, 2009.

**Where To File**

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

<p><b>If your principal business, office or agency, or legal residence in the case of an individual, is located in</b></p> <p style="text-align: center;">▼</p> <p>Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia</p>	<p><b>Use the following three-line address</b></p> <p style="text-align: center;">▼</p> <p style="text-align: center;">Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p>
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For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Cat. No. 144000

Form **1096** (2008)

August 18, 2008

364

2008-33 I.R.B.

# Exhibit B

**Form 1098** (Top Copy)

8181  VOID  CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number

OMB No. 1545-0901

**2008**

Form 1098

3.33" (height of recipient field)

4.75" (width of recipient field)

65" (width of VOID label)

33" (width of CORRECTED label)

50" (width of OMB No. field)

RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 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 Mortgage insurance premiums	
Account number (see instructions)		5	

1.70" (width of recipient ID)

2.80" (width of interest received)

3.40" (width of payer name)

2.83" (width of insurance premiums)

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**

7.30" (width of recipient field)

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**Form 1098** (Middle Copy)

8181  VOID  CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number

OMB No. 1545-0901

**2008**

Form 1098

85" (width of OMB No. field)

RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 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 Mortgage insurance premiums	
Account number (see instructions)		5	

8.00" (width of recipient field)

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**

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**Form 1098** (Bottom Copy)

8181  VOID  CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number

OMB No. 1545-0901

**2008**

Form 1098

11.00" (width of recipient field)

RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 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 Mortgage insurance premiums	
Account number (see instructions)		5	

Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service



# Exhibit D

8484     VOID     CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2008</b> Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender ←\$————— 2.80"—————→	
BORROWER'S name		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)			
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  
**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

8484     VOID     CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2008</b> Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$	
BORROWER'S name		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)			
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  
**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

8484     VOID     CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576  <b>2008</b> Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$	
BORROWER'S name		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
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

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"			
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  <b>2008</b>  Form 1098-T	<b>Tuition Statement</b>	
FILER'S federal identification no.      STUDENT'S social security number		2 Amounts billed for qualified tuition and related expenses \$			
STUDENT'S name		3 Check if you have changed your reporting method for 2008 <input type="checkbox"/>	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		4 Adjustments made for a prior year \$			5 Scholarships or grants \$
City, state, and ZIP code		6 Adjustments to scholarships or grants for a prior year \$			7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)		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 instr.)		10 Ins. contract reimb./refund \$			

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

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<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"			
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  <b>2008</b>  Form 1098-T	<b>Tuition Statement</b>	
FILER'S federal identification no.      STUDENT'S social security number		2 Amounts billed for qualified tuition and related expenses \$			
STUDENT'S name		3 Check if you have changed your reporting method for 2008 <input type="checkbox"/>	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		4 Adjustments made for a prior year \$			5 Scholarships or grants \$
City, state, and ZIP code		6 Adjustments to scholarships or grants for a prior year \$			7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)		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 instr.)		10 Ins. contract reimb./refund \$			

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

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<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"			
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  <b>2008</b>  Form 1098-T	<b>Tuition Statement</b>	
FILER'S federal identification no.      STUDENT'S social security number		2 Amounts billed for qualified tuition and related expenses \$			
STUDENT'S name		3 Check if you have changed your reporting method for 2008 <input type="checkbox"/>	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
Street address (including apt. no.)		4 Adjustments made for a prior year \$			5 Scholarships or grants \$
City, state, and ZIP code		6 Adjustments to scholarships or grants for a prior year \$			7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)		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 instr.)		10 Ins. contract reimb./refund \$			

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



# Exhibit F

8080       VOID       CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877  <b>2008</b> Form 1099-A	<b>Acquisition or Abandonment of Secured Property</b>  <b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	
BORROWER'S name		2 Balance of principal outstanding \$	
Street address (including apt. no.)		3	
City, state, and ZIP code		4 Fair market value of property \$	
Account number (see instructions)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		6 Description of property	

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  <b>2008</b> Form 1099-A	<b>Acquisition or Abandonment of Secured Property</b>  <b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	
BORROWER'S name		2 Balance of principal outstanding \$	
Street address (including apt. no.)		3	
City, state, and ZIP code		4 Fair market value of property \$	
Account number (see instructions)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		6 Description of property	

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  <b>2008</b> Form 1099-A	<b>Acquisition or Abandonment of Secured Property</b>  <b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	
BORROWER'S name		2 Balance of principal outstanding \$	
Street address (including apt. no.)		3	
City, state, and ZIP code		4 Fair market value of property \$	
Account number (see instructions)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		6 Description of property	

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

# Exhibit G

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Proceeds From Broker and Barter Exchange Transactions</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715  <span style="font-size: 2em; font-weight: bold;">2008</span>  Form <b>1099-B</b>		
		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 2008	9 Unrealized profit or (loss) on open contracts—12/31/2007		
		\$	\$		
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts—12/31/2008	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 <b>1099-B</b>		Cat. No. 14411V		Department of the Treasury - Internal Revenue Service	
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7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Proceeds From Broker and Barter Exchange Transactions</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715  <span style="font-size: 2em; font-weight: bold;">2008</span>  Form <b>1099-B</b>		
		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 2008	9 Unrealized profit or (loss) on open contracts—12/31/2007		
		\$	\$		
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts—12/31/2008	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 <b>1099-B</b>		Cat. No. 14411V		Department of the Treasury - Internal Revenue Service	
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# Exhibit H

8585  VOID  CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		<b>2008</b> Form 1099-C	<b>Cancellation of Debt</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (see instructions)		7 Fair market value of property			
		\$			

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

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8585  VOID  CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		<b>2008</b> Form 1099-C	<b>Cancellation of Debt</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (see instructions)		7 Fair market value of property			
		\$			

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

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8585  VOID  CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		<b>2008</b> Form 1099-C	<b>Cancellation of Debt</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 Debt description			
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>			
Account number (see instructions)		7 Fair market value of property			
		\$			

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

# Exhibit I

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1814 <b>2008</b> Form 1099-CAP		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b>  <b>For Internal Revenue Service Center</b> File with Form 1096. For Paperwork Reduction Act Notice, see the 2008 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	4 Classes of stock exchanged	
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		2 Aggregate amount rec'd" \$	3 No. of shares exchanged	
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code		5		
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		
Form 1099-CAP		Cat. No. 35115M		Department of the Treasury - Internal Revenue Service
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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1814 <b>2008</b> Form 1099-CAP		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b>  <b>For Internal Revenue Service Center</b> File with Form 1096. For Paperwork Reduction Act Notice, see the 2008 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	4 Classes of stock exchanged	
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		2 Aggregate amount rec'd" \$	3 No. of shares exchanged	
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code		5		
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		
Form 1099-CAP		Cat. No. 35115M		Department of the Treasury - Internal Revenue Service
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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1814 <b>2008</b> Form 1099-CAP		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b>  <b>For Internal Revenue Service Center</b> File with Form 1096. For Paperwork Reduction Act Notice, see the 2008 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	4 Classes of stock exchanged	
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		2 Aggregate amount rec'd" \$	3 No. of shares exchanged	
SHAREHOLDER'S name				
Street address (including apt. no.)				
City, state, and ZIP code		5		
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		
Form 1099-CAP		Cat. No. 35115M		Department of the Treasury - Internal Revenue Service
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# Exhibit K

8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120 <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px;">                     1 Unemployment compensation                      \$ _____                      2 State or local income tax refunds, credits, or offsets                      \$ _____                 </div> <div style="margin: 0 10px; text-align: center;">                     ← 1.40" →                 </div> <div style="border: 1px solid black; padding: 10px; font-size: 2em; font-weight: bold;">                     2008                 </div> </div> Form 1099-G		<b>Certain Government Payments</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$ _____	4 Federal income tax withheld \$ _____	Copy A For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name	5 ATAA payments		6 Taxable grants	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)	7 Agriculture payments				
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-G		Cat. No. 14438M		Department of the Treasury - Internal Revenue Service	
<b>Do Not Cut or Separate Forms on This Page</b>			<b>Do Not Cut or Separate Forms on This Page</b>		
8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120 <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px;">                     1 Unemployment compensation                      \$ _____                      2 State or local income tax refunds, credits, or offsets                      \$ _____                 </div> <div style="margin: 0 10px; text-align: center;">                     ← 1.10" →                 </div> <div style="border: 1px solid black; padding: 10px; font-size: 2em; font-weight: bold;">                     2008                 </div> </div> Form 1099-G		<b>Certain Government Payments</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$ _____	4 Federal income tax withheld \$ _____	Copy A For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name	5 ATAA payments		6 Taxable grants	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)	7 Agriculture payments				
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		OMB No. 1545-0120 <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px;">                     1 Unemployment compensation                      \$ _____                      2 State or local income tax refunds, credits, or offsets                      \$ _____                 </div> <div style="margin: 0 10px; text-align: center;">                     ← 1.10" →                 </div> <div style="border: 1px solid black; padding: 10px; font-size: 2em; font-weight: bold;">                     2008                 </div> </div> Form 1099-G		<b>Certain Government Payments</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$ _____	4 Federal income tax withheld \$ _____	Copy A For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name	5 ATAA payments		6 Taxable grants	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.)	7 Agriculture payments				
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 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.2em; font-weight: bold;">Interest Income</div>	
		1 Interest income			
		\$			
		2 Early withdrawal penalty		Form 1099-INT	
		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</small>	
		\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
		\$	\$		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$	\$		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
Account number (see instructions)		2nd TIN not.			
← 2.80" →		<input type="checkbox"/>		← 4.15" →	
Form 1099-INT		← .60" →		Cat. No. 14410K    Department of the Treasury - Internal Revenue Service	
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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.2em; font-weight: bold;">Interest Income</div>	
		1 Interest income			
		\$			
		2 Early withdrawal penalty		Form 1099-INT	
		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</small>	
		\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
		\$	\$		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$	\$		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
Account number (see instructions)		2nd TIN not.			
← 2.80" →		<input type="checkbox"/>		← 4.15" →	
Form 1099-INT		← .60" →		Cat. No. 14410K    Department of the Treasury - Internal Revenue Service	
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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.2em; font-weight: bold;">Interest Income</div>	
		1 Interest income			
		\$			
		2 Early withdrawal penalty		Form 1099-INT	
		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</small>	
		\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
		\$	\$		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$	\$		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
Account number (see instructions)		2nd TIN not.			
← 2.80" →		<input type="checkbox"/>		← 4.15" →	
Form 1099-INT		← .60" →		Cat. No. 14410K    Department of the Treasury - Internal Revenue Service	



# Exhibit N

9393  VOID  CORRECTED 4.50" →

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519  <b>2008</b> Form <b>1099-LTC</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no. ← 1.40" →
POLICYHOLDER'S name ← 3.40" →		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.) ← 2.80" →		
City, state, and ZIP code		City, state, and ZIP code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill (optional) <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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9393  VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519  <b>2008</b> Form <b>1099-LTC</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill (optional) <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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9393  VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519  <b>2008</b> Form <b>1099-LTC</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
		\$		
		2 Accelerated death benefits paid		
		\$		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S social security no.
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill (optional) <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC** Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

# Exhibit O

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.3125		.50"			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$		OMB No. 1545-0115 <b>2008</b> Form <b>1099-MISC</b>			
		2 Royalties \$		<b>Miscellaneous Income</b>			
		3 Other income \$					
PAYER'S federal identification number		5 Fishing boat proceeds \$		4 Federal income tax withheld \$			
RECIPIENT'S identification number		7 Nonemployee compensation \$		6 Medical and health care payments \$			
RECIPIENT'S name		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$			
Street address (including apt. no.)		10 Crop insurance proceeds \$		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>			
City, state, and ZIP code		11				12	
Account number (see instructions)		13 Excess golden parachute payments \$				14 Gross proceeds paid to an attorney \$	
2nd TIN not. <input type="checkbox"/>		16 State tax withheld \$				17 State/Payer's state no.	
15a Section 409A deferrals \$		15b Section 409A income \$		18 State income \$			
Form <b>1099-MISC</b>		Cat. No. 14425J		Department of the Treasury - Internal Revenue Service			
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>							
9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.3125		.50"			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$		OMB No. 1545-0115 <b>2008</b> Form <b>1099-MISC</b>			
		2 Royalties \$		<b>Miscellaneous Income</b>			
		3 Other income \$					
PAYER'S federal identification number		5 Fishing boat proceeds \$		4 Federal income tax withheld \$			
RECIPIENT'S identification number		7 Nonemployee compensation \$		6 Medical and health care payments \$			
RECIPIENT'S name		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$			
Street address (including apt. no.)		10 Crop insurance proceeds \$		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>			
City, state, and ZIP code		11				12	
Account number (see instructions)		13 Excess golden parachute payments \$				14 Gross proceeds paid to an attorney \$	
2nd TIN not. <input type="checkbox"/>		16 State tax withheld \$				17 State/Payer's state no.	
15a Section 409A deferrals \$		15b Section 409A income \$		18 State income \$			
Form <b>1099-MISC</b>		Cat. No. 14425J		Department of the Treasury - Internal Revenue Service			

# Exhibit P

9696       VOID       CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008 \$ _____	OMB No. 1545-0117  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	<b>Original Issue Discount</b>
		2 Other periodic interest \$ _____	Form 1099-OID	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$ _____		
City, state, and ZIP code		7 Investment expenses \$ _____		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	_____		
		← 2.80" →	← 4.15" →	

Form **1099-OID**      Cat. No. 14421R      Department of the Treasury - Internal Revenue Service  
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9696       VOID       CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008 \$ _____	OMB No. 1545-0117  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	<b>Original Issue Discount</b>
		2 Other periodic interest \$ _____	Form 1099-OID	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$ _____		
City, state, and ZIP code		7 Investment expenses \$ _____		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	_____		
		← 2.80" →	← 4.15" →	

Form **1099-OID**      Cat. No. 14421R      Department of the Treasury - Internal Revenue Service  
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9696       VOID       CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008 \$ _____	OMB No. 1545-0117  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	<b>Original Issue Discount</b>
		2 Other periodic interest \$ _____	Form 1099-OID	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$ _____	4 Federal income tax withheld \$ _____	<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$ _____		
City, state, and ZIP code		7 Investment expenses \$ _____		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	_____		
		← 2.80" →	← 4.15" →	

Form **1099-OID**      Cat. No. 14421R      Department of the Treasury - Internal Revenue Service

# Exhibit Q

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">1 Patronage dividends \$ 1.40</td> <td style="width: 50%; padding: 2px;">OMB No. 1545-0118</td> </tr> <tr> <td style="padding: 2px;">2 Nonpatronage distributions \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2008</td> </tr> <tr> <td style="padding: 2px;">3 Per-unit retain allocations \$</td> <td style="padding: 2px;">Form 1099-PATR</td> </tr> </table>		1 Patronage dividends \$ 1.40	OMB No. 1545-0118	2 Nonpatronage distributions \$	2008	3 Per-unit retain allocations \$	Form 1099-PATR	<b>Taxable Distributions Received From Cooperatives</b>
1 Patronage dividends \$ 1.40	OMB No. 1545-0118									
2 Nonpatronage distributions \$	2008									
3 Per-unit retain allocations \$	Form 1099-PATR									
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.						
RECIPIENT'S name	5 Redemption of nonqualified notices and retain allocations \$		6 Domestic production activities deduction \$							
Street address (including apt. no.)	7 Investment credit \$		9 Patron's AMT adjustment \$							
City, state, and ZIP code	8 Work opportunity credit \$	10 Other credits and deductions \$	2nd TIN not. <input type="checkbox"/>							
Account number (see instructions)	2.80	4.15								
Form 1099-PATR		Cat. No. 14435F			Department of the Treasury - Internal Revenue Service					
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>										
9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">1 Patronage dividends \$</td> <td style="width: 50%; padding: 2px;">OMB No. 1545-0118</td> </tr> <tr> <td style="padding: 2px;">2 Nonpatronage distributions \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2008</td> </tr> <tr> <td style="padding: 2px;">3 Per-unit retain allocations \$</td> <td style="padding: 2px;">Form 1099-PATR</td> </tr> </table>		1 Patronage dividends \$	OMB No. 1545-0118	2 Nonpatronage distributions \$	2008	3 Per-unit retain allocations \$	Form 1099-PATR	<b>Taxable Distributions Received From Cooperatives</b>
1 Patronage dividends \$	OMB No. 1545-0118									
2 Nonpatronage distributions \$	2008									
3 Per-unit retain allocations \$	Form 1099-PATR									
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.						
RECIPIENT'S name	5 Redemption of nonqualified notices and retain allocations \$		6 Domestic production activities deduction \$							
Street address (including apt. no.)	7 Investment credit \$		9 Patron's AMT adjustment \$							
City, state, and ZIP code	8 Work opportunity credit \$	10 Other credits and deductions \$	2nd TIN not. <input type="checkbox"/>							
Account number (see instructions)										
Form 1099-PATR		Cat. No. 14435F			Department of the Treasury - Internal Revenue Service					
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>										
9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">1 Patronage dividends \$</td> <td style="width: 50%; padding: 2px;">OMB No. 1545-0118</td> </tr> <tr> <td style="padding: 2px;">2 Nonpatronage distributions \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2008</td> </tr> <tr> <td style="padding: 2px;">3 Per-unit retain allocations \$</td> <td style="padding: 2px;">Form 1099-PATR</td> </tr> </table>		1 Patronage dividends \$	OMB No. 1545-0118	2 Nonpatronage distributions \$	2008	3 Per-unit retain allocations \$	Form 1099-PATR	<b>Taxable Distributions Received From Cooperatives</b>
1 Patronage dividends \$	OMB No. 1545-0118									
2 Nonpatronage distributions \$	2008									
3 Per-unit retain allocations \$	Form 1099-PATR									
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.						
RECIPIENT'S name	5 Redemption of nonqualified notices and retain allocations \$		6 Domestic production activities deduction \$							
Street address (including apt. no.)	7 Investment credit \$		9 Patron's AMT adjustment \$							
City, state, and ZIP code	8 Work opportunity credit \$	10 Other credits and deductions \$	2nd TIN not. <input type="checkbox"/>							
Account number (see instructions)										
Form 1099-PATR		Cat. No. 14435F			Department of the Treasury - Internal Revenue Service					



# Exhibit S

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.3125		.50"	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 <b>2008</b> Form <b>1099-R</b>	
PAYER'S federal identification number		2a Taxable amount \$		Total distribution <input type="checkbox"/> ← 1.25" Copy A For Internal Revenue Service Center File with Form 1096. 25"	
RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>			
PAYER'S federal identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.)		7 Distribution code(s) ← 1.00" →		8 Other ← 1.00" → ← .40" → \$ ← 2.50" → %	
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$	
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no. \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality \$	
Account number (see instructions)		15 Local distribution \$		15 Local distribution \$	
Form <b>1099-R</b>		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service	
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9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.3125		.50"	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 <b>2008</b> Form <b>1099-R</b>	
PAYER'S federal identification number		2a Taxable amount \$		Total distribution <input type="checkbox"/> ← 1.25" Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>			
PAYER'S federal identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.)		7 Distribution code(s) ← 1.00" →		8 Other ← 1.00" → ← .40" → \$ ← 2.50" → %	
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$	
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no. \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality \$	
Account number (see instructions)		15 Local distribution \$		15 Local distribution \$	
Form <b>1099-R</b>		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 ← 1.40" →	OMB No. 1545-0997  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	<b>Proceeds From Real Estate Transactions</b>
		2 Gross proceeds \$	Form 1099-S	
FILER'S federal identification number ← 1.70" →	TRANSFEROR'S identification number ← 1.70" →	3 Address or legal description (including city, state, and ZIP code) ← 2.80" →		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration.   ▶ <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		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  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	
		2 Gross proceeds \$	Form 1099-S	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration.   ▶ <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		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  <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	
		2 Gross proceeds \$	Form 1099-S	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy A</b> For <b>Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name		4 Check here if the transferor received or will receive property or services as part of the consideration.   ▶ <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$		

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

# Exhibit U

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1517 <b>2008</b> Form 1099-SA	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/>			
City, state, and ZIP code		Archer MSA <input type="checkbox"/>			
Account number (see instructions)		MA MSA <input type="checkbox"/>			
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>					
9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1517 <b>2008</b> Form 1099-SA	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/>			
City, state, and ZIP code		Archer MSA <input type="checkbox"/>			
Account number (see instructions)		MA MSA <input type="checkbox"/>			
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>					
9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1517 <b>2008</b> Form 1099-SA	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code					
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A</b> <b>For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/>			
City, state, and ZIP code		Archer MSA <input type="checkbox"/>			
Account number (see instructions)		MA MSA <input type="checkbox"/>			
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	





# Exhibit W

7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Coverdell ESA Contribution Information</b>
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code ← 3.40" →		1 Coverdell ESA contributions \$ _____ 2 Rollover contributions \$ _____	OMB No. 1545-1815  <b>2008</b>  Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number			<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
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
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>				
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Coverdell ESA Contribution Information</b>
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions \$ _____ 2 Rollover contributions \$ _____	OMB No. 1545-1815  <b>2008</b>  Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number			<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
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
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>				
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Coverdell ESA Contribution Information</b>
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions \$ _____ 2 Rollover contributions \$ _____	OMB No. 1545-1815  <b>2008</b>  Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number			<b>Copy A For Internal Revenue Service Center</b> File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
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 Y

3232 <input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
PAYER'S name Street address City, state, and ZIP code Federal identification number      Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier	2008 <b>Form W-2G</b> Certain Gambling Winnings
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.  File with Form 1096.
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.		Copy A For Internal Revenue Service Center	
Signature ▶		Date ▶	
Form W-2G		Cat. No. 10138V      Department of the Treasury - Internal Revenue Service	

  

3232 <input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
PAYER'S name Street address City, state, and ZIP code Federal identification number      Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier	2008 <b>Form W-2G</b> Certain Gambling Winnings
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.  File with Form 1096.
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.		Copy A For Internal Revenue Service Center	
Signature ▶		Date ▶	
Form W-2G		Cat. No. 10138V      Department of the Treasury - Internal Revenue Service	

  

3232 <input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
PAYER'S name Street address City, state, and ZIP code Federal identification number      Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier	2008 <b>Form W-2G</b> Certain Gambling Winnings
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.  File with Form 1096.
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.		Copy A For Internal Revenue Service Center	
Signature ▶		Date ▶	
Form W-2G		Cat. No. 10138V      Department of the Treasury - Internal Revenue Service	

# Exhibit Z

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income</b>				<b>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<b>Subject to Withholding</b>						<b>Copy A</b> for Internal Revenue Service	
		<input type="checkbox"/> <b>AMENDED</b>		<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>					
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld			
						8 Withholding by other agents			
						9 Total withholding credit			
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ SSN or ITIN                      EIN                      QI-EIN					
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code		
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code		
12b Address (number and street)				19a NQI's/Entity's address (number and street)					
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)					
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code					
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶					
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)					
13d Additional address line (room or suite no.)				22 Recipient account number (optional)					
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld 7.25*		24 Payer's state tax no.		25 Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions.    Cat. No. 11386R    Form **1042-S** (2008)

# Part IV. Items of General Interest

## Notice of Proposed Rulemaking by Cross-Reference to Temporary Regulations and Notice of Proposed Rulemaking

### Extension of Time for Filing Returns

#### REG-115457-08

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of proposed rulemaking.

SUMMARY: In this issue of the Bulletin, the IRS is issuing final and temporary regulations relating to the simplification of procedures for automatic extensions of time to file certain returns. These simplified procedures are aimed at reducing overall taxpayer burden. The text of the temporary regulations (T.D. 9407) also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by September 29, 2008.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-115457-08), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-115457-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, taxpayers may submit comments electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-115457-08).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Matthew P. Howard, (202) 622-4910; concerning submissions of comments and requests for a public

hearing, Oluwafunmilayo Taylor (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

##### *Partnerships, Trusts, and Estates*

Final and temporary regulations in this issue of the Bulletin amend 26 CFR part 1 relating to section 6081. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments. The temporary regulations allow certain pass-through entities (most partnerships, estates, and certain trusts) to obtain an automatic five-month extension of time to file certain returns if an application is submitted on Form 7004, "*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.*"

In a previous notice of proposed rulemaking by cross-reference to temporary regulations, it was proposed that pass-through entities be allowed to obtain an automatic six-month extension of time to file. In response to comments received regarding the automatic six-month extension of time to file, and in an attempt to alleviate overall taxpayer burden, the Treasury Department and IRS have determined that the automatic extension period for certain pass-through entities should be five months. As a result, a majority of taxpayers with ownership interests in these pass-through entities will receive, in a timely manner, information returns from the entities that they need in order to complete their own income tax returns before those returns are due. For example, an individual income taxpayer with a six-month extension of time to October 15<sup>th</sup> to file the Form 1040, "*U.S. Individual Income Tax Return*" will now receive a Schedule K-1, "*Partner's Share of Income, Deductions, Credits, etc.*" from a partnership in which the taxpayer holds an interest shortly after the partnership files its Form 1065, "*U.S. Return of Partnership Income*" on its extended due date of September 15<sup>th</sup>.

Although the Treasury Department and IRS are attempting to alleviate overall taxpayer burden, because the automatic extension period for certain pass-through entities will now be five months, comments are requested on whether a five-month extension of time to file for these pass-through entities might increase overall taxpayer burden. Please follow the instructions in the "Comments and Requests for a Public Hearing" portion of this preamble.

##### *Pension Excise Taxes*

This notice of proposed rulemaking also proposes to amend 26 CFR part 54. This amendment would allow filers of Form 9928, "*Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code,*" to obtain an automatic six-month extension of time to file the return after the date prescribed for filing the return.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Although these regulations reference forms that are approved under the Paperwork Reduction Act (44 U.S.C. chapter 35), the regulations themselves do not impose a collection of information on small entities. Therefore the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) and electronic comments that are submitted timely to the

IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Matthew P. Howard of the Office of the Associate Chief Counsel (Procedure and Administration).

\* \* \* \* \*

### Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 54, are proposed to be amended to read as follows:

#### PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:  
Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. Section 1.6081-2 is added to read as follows:

*§1.6081-2 Automatic extension of time to file certain returns filed by partnerships.*

[The text of proposed §1.6081-2 is the same as the text of §1.6081-2T(a) through (i) published elsewhere in this issue of the Bulletin].

Par. 3. Section 1.6081-6 is added to read as follows:

*§1.6081-6 Automatic extension of time to file estate or trust income tax return.*

[The text of proposed §1.6081-6 is the same as the text of §1.6081-6T(a) through (h) published elsewhere in this issue of the Bulletin].

#### PART 54—PENSION EXCISE TAXES

Par. 4. The authority citation for part 54 is amended by adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 54.6081-1 also issued under authority of 26 U.S.C. 6081(a).

Par. 5. Section 54.6081-1 is added to read as follows:

*§54.6081-1 Automatic extension of time for filing returns for certain excise taxes under Chapter 43.*

(a) *In general.* An employer, other person or health plan that is required to file a return on Form 8928, “Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the employer, other person or health plan files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an employer, other person or health plan must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the estate or trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the estate or trust’s last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file a pension excise tax return or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability date.* This section is applicable for applications for an automatic extension of time to file a return due under chapter 43, filed on or after the date final regulations are published in the **Federal Register**.

Linda E. Stiff,  
Deputy Commissioner  
for Services and Enforcement.

(Filed by the Office of the Federal Register on June 30, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 1, 2008, 73 F.R. 37389)

## Guidance Under Sections 642 and 643 (Income Ordering Rules); Correction

### Announcement 2008-73

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-101258-08, 2008-28 I.R.B. 111) that was published in the **Federal Register** on Wednesday, June 18, 2008 (73 FR 34670) providing guidance under Internal Revenue Code section 642(c) with regard to the Federal tax consequences of an ordering provision in a trust, a will, or a provision of local law that attempts to determine the tax character of the amounts paid to a charitable beneficiary of the trust or estate. The proposed regulations also make conforming amendments to the regulations under section 643(a)(5). The proposed regulations affect estates, charitable lead trusts (CLTs) and other trusts making payments or permanently setting aside amounts for a charitable purpose.

FOR FURTHER INFORMATION CONTACT: Vishal Amin at (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

#### Background

The correction notice that is the subject of this document is under sections 642 and 643 of the Internal Revenue Code.

## Need for Correction

As published, the notice of proposed rulemaking (REG-101258-08) contains errors that may prove to be misleading and are in need of clarification.

## Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-101258-08), which was the subject of FR Doc. E8-13611, is corrected as follows:

1. On page 34671, column 1, in the preamble, under the paragraph heading “Explanation of Provisions”, first paragraph, line 19, the language “proposed regulation will amend the” is corrected to read “proposed regulations will amend the”.

2. On page 34671, column 2, in the preamble, under the paragraph heading “Explanation of Provisions”, first paragraph of the column, line 3, the language “unrelated business tax income and tax-” is corrected to read “unrelated business taxable income and tax-”.

3. On page 34671, column 2, in the preamble, under the paragraph heading “Explanation of Provisions”, first paragraph of the column, line 22, the language “independent of the income tax” is corrected to read “independent of income tax”.

## §1.642(c)-3 [Corrected]

4. On page 34672, column 1, §1.642(c)-3, paragraph 2., first entry of the amendatory instructions, the language “Revising the paragraph heading of paragraph (b) and add a heading to paragraph (b)(1).” is corrected to read “Revising the paragraph heading of paragraph (b) and adding a heading to paragraph (b)(1).”

LaNita Van Dyke,  
*Chief, Publications and  
Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on July 15, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 16, 2008, 73 F.R. 40793)

## Source Rules Involving U.S. Possessions and Other Conforming Changes; Correction

## Announcement 2008-74

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final regulations (T.D. 9391, 2008-20 I.R.B. 945) that were published in the **Federal Register** on Wednesday, April 9, 2008 (73 FR 19350) providing rules under section 937(b) of the Internal Revenue Code for determining whether income is derived from sources within a U.S. possession or territory specified in section 937(a)(1) (generally referred to in this preamble as a “territory”) and whether income is effectively connected with the conduct of a trade or business within a territory.

DATES: This correction is effective July 18, 2008, and is applicable on April 9, 2008.

FOR FURTHER INFORMATION CONTACT: J. David Varley, (202) 622-7790 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### Background

The final regulations and removal of temporary regulations that are the subjects of this document are under sections 1, 170A, 861, 871, 876, 881, 884, 901, 931, 932, 933, 934, 935, 937, 957, 1402, 6012, 6038, 6046, 6688, and 7701 of the Internal Revenue Code.

### Need for Correction

As published, final regulations (T.D. 9391) contain an error that may prove to be misleading and is in need of clarification.

\* \* \* \* \*

## Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

## PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 \* \* \*

## §1.881-5T [Removed]

Par. 2. Section 1.881-5T is removed.

LaNita Van Dyke,  
*Chief, Publications and  
Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on July 17, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 18, 2008, 73 F.R. 41259)

## Tax Return Preparer Penalties Under Sections 6694 and 6695; Correction

## Announcement 2008-75

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-129243-07, 2008-27 I.R.B. 32) that was published in the **Federal Register** on Tuesday, June 17, 2008 (73 FR 34560) implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696 and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007. The proposed regulations affect tax return preparers and provide guidance regarding the amended provisions.

FOR FURTHER INFORMATION CONTACT: Michael E. Hara, (202)



622-4910 and Matthew S. Cooper, (202) 622-4940 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The correction notice that is the subject of this document is under sections 6107, 6694, 6696, and 7701 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG-129243-07) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-129243-07), which was the subject of FR Doc. E8-12898, is corrected as follows:

1. On page 34563, column 2, in the preamble, under the paragraph heading “*Furnishing of Copy of the Tax Return*”, first paragraph of the column, line 2, the language “Single Filers and Joint Filers With No” is corrected to read “Single and Joint Filers With No”.

2. On page 34567, column 1, in the preamble, under the paragraph heading “*Definition of Tax Return Preparer*”, first paragraph of the column, line 3, the language “under proposed §301.7701-15(b)(2) and” is corrected to read “under proposed §§301.7701-15(b)(2) and”.

##### §1.6694-1 [Corrected]

3. On page 34572, column 1, §1.6694-1(e)(2), line 6, the language “would be sustained on its merits and” is corrected to read “be sustained on its merits and”.

##### §26.6694-1 [Corrected]

4. On page 34583, column 3, §26.6694-1(a), line 5, the language “see

§1.66994-1 of this chapter.” is corrected to read “see §1.6694-1 of this chapter.”.

##### §41.6107-1 [Corrected]

5. On page 34586, column 3, §41.6107-1(a), line 3, the language “or claim for refund of excise tax section” is corrected to read “or claim for refund of excise tax under section”.

##### §156.6107-1 [Corrected]

6. On page 34593, column 1, §156.6107-1(a), line 3, the language “or claim for refund of tax under Section” is corrected to read “or claim for refund of tax under section”.

LaNita Van Dyke,  
*Chief, Publications and  
Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on July 18, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 21, 2008, 73 F.R. 42294)

## Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

### Announcement 2008-76

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction

for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on August 11, 2008, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Family Housing Revitalization Program  
Atlanta, GA  
Educational Solutions, Inc.  
Jacksonville, FL  
Western Pacific University  
Moreno Valley, CA  
Maine Medical Partners  
S. Portland, ME  
PEP Transportation, Inc.  
Decatur, AL  
TLAPALCALLI, Inc.  
Brownsville, TX  
Missing Children Project, Inc.  
Monroe, MI  
Adair County Rescue Squad, Inc.  
Columbia, KY  
Credit Counseling Centers of Ohio, Inc.  
Las Vegas, NV  
Fishermen's Hospital, Inc.  
Marathon, FL

# Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

## Announcement 2008-77

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

**Disbarred from practice before the IRS**—An individual who is disbarred is not eligible to represent taxpayers before the IRS.

**Suspended from practice before the IRS**—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

**Censured in practice before the IRS**—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual's eligibility to represent taxpayers before the IRS, but OPR may subject the individual's future representations to conditions designed to promote high standards of conduct.

**Monetary penalty**—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf and if it knew, or reasonably should have known, of the individual's conduct.

**Disqualification of appraiser**—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement

plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

**Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing**—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR's complaint alleging violation of the regulations and issued a decision imposing one of these sanctions. After 30 days from the issuance of the decision, in the absence of an appeal, the ALJ's decision became the final agency decision.

**Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision**—An ALJ, after finding that no answer to OPR's complaint had been filed, granted OPR's motion for a default judgment and issued a decision imposing one of these sanctions.

**Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal**—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

**Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent**—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR

accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual's opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current eligibility to practice (*i.e.*, an active professional license or active enrollment status). An enrolled agent or an enrolled retirement plan agent may also offer to resign in order to avoid a disciplinary proceeding.

**Suspended by decision in expedited proceeding, Suspended by default decision in expedited proceeding, Suspended by consent in expedited proceeding**—OPR instituted an expedited proceeding for suspension (based on certain limited grounds, including loss of a professional license and criminal convictions).

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary's delegate on appeal has issued a decision on or after September 26, 2007, which was the effective date of amendments to the regulations that permit making such decisions publicly available; (2) the individual has settled a disciplinary case by signing OPR's "consent to sanction" form, which requires consenting individuals to admit to one or more violations of the regulations and to consent to the disclosure of the individual's own return information related to the admitted violations (for example, failure to file Federal income tax returns); or (3) OPR has issued a decision in an expedited proceeding for suspension.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by the names of states and second by the last names of individuals. Unless otherwise indicated, section numbers (*e.g.*, §10.51) refer to the regulations.

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>California</b>				
Simi Valley	Stone, Joseph F.	Attorney	Suspended by decision in expedited proceeding under §10.82 (attorney disbarment)	Indefinite from June 24, 2008
<b>Florida</b>				
Palm Beach Gardens	Abrams, Daniel E.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license in New York)	Indefinite from June 27, 2008
Fort Lauderdale	Guthrie, Wayne N.	CPA	Suspended by ALJ decision on motion for summary judgment for violation of §10.51 (failure to timely file Federal income tax returns)	May 9, 2008 through May 8, 2012
<b>Georgia</b>				
Cumming	Owens, Kirk R.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from July 16, 2008
<b>Idaho</b>				
Eagle	Pangburn, Bobby E.	Attorney	Suspended by decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from June 27, 2008
<b>Illinois</b>				
Oak Park	Inglimo, Michael R.	Attorney	Suspended by decision in expedited proceeding under §10.82 (suspension of attorney license in Wisconsin)	Indefinite from June 27, 2008
Chicago	Matik, Jr., Paul	Attorney	Suspended by default decision in expedited proceeding under §10.82 (conviction under Illinois law, computer fraud)	Indefinite from July 16, 2008
Momence	Olton, Tina M.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (stricken from attorney license roll)	Indefinite from July 16, 2008

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Illinois (Continued)</b>				
Moline	Rudd, Robert R.	Attorney	Suspended by decision in expedited proceeding under §10.82 (stricken from attorney license roll)	Indefinite from July 8, 2008
Highland Park	Tucker, Gary S.	Attorney	Suspended by decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from July 14, 2008
<b>Massachusetts</b>				
Lynn	Freedberg, J. Michael	Attorney	Suspended by default decision in expedited proceeding under §10.82 (attorney disbarment)	Indefinite from June 27, 2008
<b>New Jersey</b>				
Smithville	Kraemer, Robert L.	CPA	Suspended by default decision in expedited proceeding under §10.82 (conviction under 26 U.S.C. §7201, income tax evasion, 26 U.S.C. §702, and 18 U.S.C. §2, failure to collect, and account for and pay over payroll taxes)	Indefinite from June 27, 2008
<b>New York</b>				
	Abrams, Daniel E., See Florida			
Brant Lake	Farrell, J. Bennett	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from June 27, 2008
Laurelton	Jones, Daryll B.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from June 27, 2008
Floral Park	Mazzo, Mark M.	CPA	Suspended by consent for violation of §10.22 (failure to exercise due diligence in preparing tax return)	Indefinite from June 27, 2008, but at least 24 months

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>North Carolina</b>				
Boone	Wyatt, Beverly Ayers	CPA	Suspended by default decision in expedited proceeding under §10.82 (revocation of CPA license)	Indefinite from June 27, 2008
<b>Ohio</b>				
Berea	Cox, Patrick J., See Pennsylvania Haque, Abrar U.	CPA	Suspended by decision in expedited proceeding under §10.82 (revocation of CPA license)	Indefinite from July 16, 2008
<b>Pennsylvania</b>				
Baden	Cox, Patrick J.	CPA	Suspended by decision in expedited proceeding under §10.82 (revocation of CPA license in Ohio)	Indefinite from June 27, 2008
Lititz	Mitchell, Gary H.	CPA	Suspended by decision in expedited proceeding under §10.82 (suspension of CPA license)	Indefinite from June 27, 2008
<b>South Carolina</b>				
Columbia	DePew, Harry C.	Attorney	Suspended by default decision in expedited proceeding under §10.82 (suspension of attorney license)	Indefinite from June 24, 2008
<b>Texas</b>				
Huntsville	Ohendalski, Richard S.	CPA	Suspended by decision on appeal for violation of §10.51 (failure to timely file Federal income tax returns)	Indefinite from June 18, 2008, but at least 48 months
<b>Wisconsin</b>				
	Inglimo, Micheal R., See Illinois			

# 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.

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<sup>1</sup> A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2008–1 through 2008–26 is in Internal Revenue Bulletin 2008–26, dated June 30, 2008.









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