# Revenue Procedure 2012-38

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# **Publication 1179**

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



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#### 26 CFR 601.602:

Forms and instructions. (Also Part 1, Sections 220, 408, 408A, 529, 530(h), 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050W, 1.408–5, 1.408–7, 1.408A–7, 1.1441–1 through 1.1441–5, 1.6041–1, 7.6041–1, 1.6042–2, 1.6042–4, 1.6044–2, 1.6044–5, 1.6045–1, 5f.6045–1, 1.6045–2, 1.6045–4, 1.6047–1, 1.6049–4, 1.6049–6, 1.6049–7, 1.6050A–1, 1.6050B–1, 1.6050D–1, 1.6050E–1, 1.6050H–1, 1.6050H–2, 1.6050J–1T, 1.6050N–1, 1.6050P–1, 1.6050W–1.)

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# Part 1 General Information

# Section 1.1 – Overview of Revenue Procedure 2012-38/ What's New

1.1.1 The purpose of this revenue procedure is to set forth the 2012 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
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-MA	Mortgage Assistance Payments
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-Н	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LTC	Long-Term Care and Accelerated Death Benefits

Form	Title
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
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding
8935	Airline Payments Report

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

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

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

Note. If you file electronically, do not file the same returns on paper.

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 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220. Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G electronically through the IRS FIRE system.

The IRS prints and provides the forms on which various payments must be

#### 1.1.4 reported. Alternatively, filers may prepare substitute copies of these IRS forms For More and use such forms to report payments to the IRS. Information For copies of the official forms and instructions, call the IRS Distribution Center toll-free number at 1-800-TAX-FORM (1-800-829-3676). The Internal Revenue Service/Information Returns Branch (IRS/IRB) • maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or outside the U. S. 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically, for information on waivers and extensions of time. For other tax information related to business returns or accounts, call 1-800-829-4933. Persons with hearing or speech disabilities with access to TTY/TDD equipment can call 1-800-829-4059 to ask tax account questions or to order forms and publications. Further information impacting Publication 1179, such as issues arising after its final release, will be posted on IRS.gov at www.IRS.gov/pub1179. The following changes have been made to this year's revenue procedure: 1.1.5 What's New Truncating individual's identification number on paper payee statements. Notice 2011-38 allows filers of Forms 1098, 1099, and 5498 to truncate an individual's identification number (social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN)) on paper payee statements for tax year 2012. Form 1097-BTC. We added boxes 1, 2, 3 and 5a through 51 to report the total amount of credits distributed, a unique identification number, bond

quarterly basis, although reporting on a monthly basis, if or as needed, is recommended.

- *Form 1098.* Mortgage Insurance Premiums. The title and dollar sign (\$) have been removed from box 4 as mortgage insurance premiums are no longer deductible as interest on Schedule A (Form 1040) and do not need to be reported. The number 5 and the line between boxes 4 and 5 has been removed, creating a larger box for use by issuers to provide other information to payers/borrowers.
- *Form 1098-C.* Box 2 (Year, make, and model) is split into 3 boxes (2a Year, 2b Make, and 2c Model) to match MeF forms.
- *Form 1098-MA*. New form 1098-MA, Mortgage Assistance Payments made from the Emergency Homeowners' Loan Program, the HFA Hardest Hit Fund, or similar state programs..
- *Form 1099-B.* New boxes have been added to Form 1099-B for reporting the stock or other symbol (box 1d), quantity sold (box 1e), noncovered securities (box 6a), and whether basis is being reported to the IRS (box 6b). Three new boxes for reporting state income tax have been added; box 13 (state), box 14 (state identification number), and box 15 (state income tax withheld). Other boxes on the form have been moved or renumbered.
- *Form 1099-C.* The titles for boxes 1, 2, and 6 on Form 1099-C have changed. Box 1 is now Date of Identifiable Event; box 2 is now Amount of Debt Discharged; and box 6 is now Identifiable Event Code, and requires the entry of a code for the identifiable event.
- *Form 1099-DIV.* New boxes 10 and 11 have been added for exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are now reported on Form 1099-DIV. They will no longer be reported on Form 1099-INT. Three new boxes for reporting state income tax withholdings have been added; box 12 (State), box 13 (State identification number), and box 14 (State income tax withheld).
- *Form 1099-INT.* Exempt-Interest dividends from a mutual fund or other regulated investment company (RIC) are no longer reported on Form 1099-INT. Those amounts will now be reported on Form 1099-DIV. Three new boxes for reporting state income tax withholdings have been added; box 11 (State), box 12 (State identification number), and box 13 (State income tax withheld).
- *Form 1099-OID.* Exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are now reported on Form 1099-DIV. Three new boxes for reporting state income tax withholdings have been added; box 8 (State), box 9 (State identification number), and box 10 (State income tax withheld).
- *Form 1099-K.*. The title of the form is now Payment Card and Third Party Network Transactions. The 2nd box on the left side of the form is being reconfigured into 2 boxes, each with 2 checkboxes. Box 3 is now

active; allowing the number of purchase transactions reporting for tax year 2012 is optional.

- *Form 1042-S.* Use the 2012 Form 1042-S only for income paid during 2012. Do not use the 2012 Form 1042-S for income paid during 2011.
- *Logos, slogans, and advertising.*. The rules relating to inclusion of logos; slogans; and advertising on Form 1096, or Copy A of Forms 1097-BTC, 1098, 1099, 5498, W-2G, 1042-S, or any payee copies have been updated and clarified. See *Section 1.3.2* for updated and additional guidance.
- *Editorial Changes.* We made editorial changes throughout , including updated references. 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 ("borrower," "debtor," "donor," "employee," "insured," "participant," "payer/borrower," "policyholder," "student," "transferor," or, in the case of Form W-2G, the "winner"). See <i>Section 1.3.4</i> .
1.2.2 Filer	Filer means the person or organization required by law to file with the IRS a form listed in <i>Section 1.1.2</i> with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions; trustee or issuer of any educational savings account, individual retirement arrangement or medical savings account; lender who acquires an interest in secured property or who has reason to know that the property has been abandoned, or certain donees of motor vehicles, boats, and airplanes.
1.2.3 Substitute Form	Substitute form means a paper substitute of Copy A of an official form listed in <i>Section 1.1.2</i> that totally conforms to the provisions in this revenue procedure.

1.2.4 Substitute Form Recipient Statement	Substitute form recipient statement means a paper statement of the information reported on a form listed in <i>Section 1.1.2</i> . This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.
1.2.5 Composite Substitute Statement	Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under <i>Section 4.2</i> . A composite statement may not be filed with the IRS.

# Section 1.3 – General Requirements for Acceptable Substitute Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935

1.3.1

Paper substitutes for Form 1096 and Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 that totally conform to the Introduction specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury -Internal Revenue Service should be included on all such forms.

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

> > Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:T:M:S 1111 Constitution Avenue, NW Room 6526 Washington, DC 20224

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

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

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

1.3.2 Logos, Slogans, and Advertisements Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 that include logos, slogans and advertisements may not be recognized as important tax documents. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, 8935, or any payee copies, with the following exceptions:

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

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

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

Logos and slogans, may be used on permissible enclosures, such as a check or account statement, other than information returns and payee copies.

As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, 1111 Constitution Avenue, NW, Room 6526, Washington, DC 20224 or *substituteforms@irs.gov*.

1.3.3 Copy A Specifications Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return. The penalty is:

• \$30 per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$250,000 per year (\$75,000 for small businesses).

- \$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- \$100 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).

#### 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*.

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-MA	For Homeowner
1098-T	For Student
1099-С	For Debtor
1099-CAP	For Shareholder
1099-К	For Payee
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 remaining Forms 1099; 1097-BTC; 1042-S; 8935	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

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

Copy C of the following forms are:

Form	Recipient
1097-BTC; 8935	For Payer
1098	For Recipient/Lender
1098-C	For Donor's Records
1098-E; 1042-S	For Recipient

Form	Recipient
1098-MA; 1098-T; 1099-K	For Filer
1099-CAP; 3921; 3922	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See Section 4.5.2
5498	For Trustee or Insurer
5498-ESA, 5498-SA	For Trustee
W-2G	For Winner's Records

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

# Part 2

# Specifications for Substitute Forms 1096 and Copies A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and 8935 (All Filed With the IRS)

### Section 2.1 – Specifications

2.1.1

General Requirements Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25 (1.9" from left vertical line of the form). The "CORRECTED" check box is in print position 33 (2.7" from left vertical line of the form). Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits G* and *Q*.

The substitute form Copy A 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 FF* 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.

#### Color and paper quality for Copy A (cut sheets and continuous pinfeed forms) 2.1.2 as specified by JCP Code 0-25, dated November 29, 1978, must be white **Color and Paper** 100% bleached chemical wood, optical character recognition (OCR) bond Quality 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 $\pm 5$ 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 $(0.0127 \text{ mm})$ is allowed. Paper cannot vary more than $0.0004$ inch $(0.0102 \text{ mm})$ 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

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

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

All copies must be clearly legible. Fading must be minimized to assure legibility.

2.1.4 Printing	All print on Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.
	The shaded areas of any substitute form should generally correspond to the format of the official form.
	The printing for the Form 1096 statement and the following text may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.
	<b>Note.</b> The instructions on the front and back of Form 1096, which include filing addresses, must be printed.
	Separation between fields must be 0.1 inch.
	Except for Forms 1097-BTC, 1099-R, and 1099-MISC, the numbered captions are printed as solid with no shaded background.
	Other printing requirements are discussed below.
2.1.5 OCR Specifications	You must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the "Scan-Optics Series 9000" Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.
	The following testers and ranges are acceptable:
	<b>Important information:</b> The forms produced under these specifications must be guaranteed to function properly when processed through High Speed Scan-Optics 9000 mm scanners. Forms require precision spacing, printing, and trimming.
	Density readings on the solid J-6983 (red) must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.
	<b>Note.</b> The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Obsolute or – paper setting under an Illuminate 5000 Calvin Watt Light. You must maintain print contrast specification of ink and densitometer reflectivity reading throughout entire production run.
	• <i>MacBeth PCM-II</i> . 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.

	<ul> <li><i>Kidder 082A</i>. 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).</li> <li>Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address:</li> </ul>
	Commissioner of Internal Revenue Attn: SE:W:CAR:MP:P:B:T Business Publishing – Tax Products 1111 Constitution Avenue, NW Washington, DC 20224
2.1.6 Typography	Type must be substantially identical in size and shape to the official form. All rules are either <sup>1</sup> / <sub>2</sub> -point or <sup>3</sup> / <sub>4</sub> -point. Rules must be identical to those on the official IRS form.
	<b>Note.</b> The form identifying number must be nonreflective carbon-based black ink in OCR A font.
2.1.7 Dimensions	Generally, three copies A of Forms 1098, 1099, 3921, and 3922 are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.
	<b>Exceptions.</b> Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S contain two documents per page. Form 1098-C is a single page document.
	There is a .33 inch top margin from the top of the corrected box, and a .2 to .25 inch right margin, with a $+/- \frac{1}{20}$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See <i>Exhibits A through FF</i> in this publication for correct form measurements.
	These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1098 <i>(Exhibit C).</i> Exceptions to these measurements are shown on the rest of the exhibits.
	The depth of the individual trim size of each form on a page must be $3^{2/3}$ inches, the same depth as the official form.
	<b>Exceptions.</b> The depth of Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S is 5 <sup>1</sup> / <sub>2</sub> inches.

2.1.8 Perforation	Copy A (three per page; two per page for Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 3921, 3922, 5498, or 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3 <sup>2</sup> / <sub>3</sub> " forms or 5 <sup>1</sup> / <sub>2</sub> " forms on a single copy page of Copies A. The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms or two forms per page. <b>Note.</b> Perforations are recommended between all the other individual copies
	(Copies B and C, and Copies 1 and 2 of Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished whatever method of separation is used. See <i>Section 4.6.1</i> for information on electronically furnishing forms to recipients.
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 current version of the General Instructions for Certain Information Returns" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns" must be printed on Form 1096.
	A postal indicia may be used if it meets the following criteria:
	• It is printed in the OCR ink color prescribed for the form, and
	• No part of the indicia is within one print position of the scannable area.
	The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the form's printer must be entered in the bottom margin on the face of each individual form of Copy A, or on the bottom margin on the back of each Form 1096.
	The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.
	The form must not contain the statement "IRS approved" or any similar statement.

# Section 2.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS

#### 2.2.1 Recipient Information

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

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

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on the first name line of the form.
- If multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).

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

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

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

# 2.2.2 Use the account number box on all Forms 1098, 1099, 3921, 3922, 5498, and W-2G for an account number designation when required by the official IRS form. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipients' account numbers on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. If you are using window envelopes to mail statements to recipients and using reduced rate mail, be sure the account number does not appear in the window. The Postal Service may not accept these for reduced rate mail.

#### Machine-printed forms should be printed using a 6 lines/inch option, and 2.2.3 should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite **Specifications** and Restrictions (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. Do not 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). Do not use apostrophes ('), asterisks (\*), or other special characters on • the payee name line. Do not fold Forms 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. • Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing. Do not 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. Do **not** type other information on Copy A. • Do not cut or separate the individual forms on the sheet of forms of • Copy A (except Forms W-2G). Mail completed paper forms to the IRS service center shown in the 2.2.4 Instructions for Form 1096 and in the 2012 General Instructions for Certain Where To File Information Returns. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart, showing which form must be filed to report a particular payment, is included in the 2012 General Instructions for Certain Information Returns.

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

### Section 3.1 – General

3.1.1

3.2.1

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

Substitute Form W-2G (Copy A)	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.

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

Item	Substitute Form W-2G (Copy A)
Dimensions	The official form is 8 inches wide x $3^{2}/3$ inches deep,
	exclusive of a snap stub. Any substitute Copy A can be between 8 inches and $8^{1}/2$ inches wide by $3^{2}/3$ inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a .33 inch top margin from the top of the corrected box, and a $1/2$ inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

# Part 4 Substitute Statements to Form Recipients and Form Recipient Copies

#### Section 4.1 – Specifications

4.1.1 Introduction If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. Information presented in substitute statements should be in a point size large enough to be easily read by recipients. To be acceptable, your substitute statement must comply with the rules in this Part. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties. Generally, information returns may be furnished electronically with the consent of the recipient. See *Section 4.6.1*.

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

4.1.2 Substitute Statements to Recipients for Certain Forms 1099-B, 1099-INT, and 1099-DIV, and for Forms 1099-OID and 1099-PATR The rules in this section apply to Form 1099-B, 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same information 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). Information not required by the official form should not be included on the substitute form except for state income tax withholding information.

**Note.** Many of the information returns now include boxes for providing state withholding information as part of the official form. Payers may, however, provide the state withholding information separately (such as on a separate page or section) in order to assist the payee with completing a state income tax return that requires the attachment of any information return that includes state withholding amounts and payer numbers.

**Exception for supplementary information.** The substitute form may include supplementary information that will assist the payee with completing his or her tax return. Such information could include expense and cost basis factors related to the reporting for widely held fixed investment trusts (WHFITs), as required under Regulation section 1.671-5. It can also include information related to the purchases of debt instruments, such as bond premium, market discount or acquisition premium. The substitute statement should disclose to the payee that such supplementary information is not furnished to the IRS. See *Section 4.3* for additional requirements when providing supplemental information with the Form 1099-B that is not furnished to the IRS.

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

1. Short-term transactions for which basis is reported to the IRS-- Report on Form 8949, **Part I**, with **Box A** checked.

- 2. Short-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part I, with Box B checked.
- 3. Long-term transactions for which basis is reported to the IRS- Report on Form 8949, **Part II**, with **Box A** checked.
- 4. Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box B checked.
- 5. Transactions for which basis **is not** reported to the IRS and for which short-term or long-term determination is unknown (to Broker)-You must determine short-term or long-term based on your records and report on Form 8949, Part I, with **Box B** checked, or on Form 8949, Part II, with **Box B** checked, as appropriate.

For each section, each transaction may include information not reported to the IRS, such as basis, date acquired, and gain or loss. Therefore, for short-term dispositions where basis was not reported to the IRS, basis and date acquired may be shown just as it would be shown for short-term dispositions where basis was reported to the IRS.

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

The substitute form requirements in the following paragraphs also apply to Form 1099-B.

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

- 1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- 2. The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- 3. The form recipient statement must contain the following in bold and conspicuous type:

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

- 4. The box caption **"Federal income tax withheld"** must be in boldface type or otherwise highlighted on the form recipient statement.
- 5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Part 5*.
- 6. The form recipient statement must contain the tax year (for example, 2012), form number (for example, Form 1099-INT), and form name (for

example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words "Substitute for" or "In lieu of" on the form recipient statement.

- 7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.
- 8. Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
- 9. A mutual fund family may state separately on one document (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipients 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 recipients tax return. The form 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 recipients tax return. The form cannot contain an aggregate total of all funds.

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.

4.1.3 Substitute Statements to Recipients for Certain Forms 1098, 1099, 5498, and W-2G Statements to form recipients for Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-MA,1098-T, 1099-A, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-K, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, 8935, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute.

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

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

- 1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
- 2. The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the filer and of the recipient, and any other information required by the official form.
- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-K, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-Q, 1099-S, and 8935 must include the direct access telephone number of an individual who can answer questions about the statement. Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-R, 1099-SA, 3921, 3922, 5498, 5498-ESA, and 5498-SA are encouraged to furnish telephone numbers at which recipients of the forms(s) can reach a person familiar with information reported.
- 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 recipients 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. You may use a Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S found in *Section 4.4.2* and indicate which information on the Settlement Statement is being reported to the IRS on Form 1099-S.
- 8. For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate. In addition, the state withholding information may be provided separate and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.
- 9. 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.
- 10. 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.
- 11. Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

4.2.1 Composite Substitute Statements for Certain Forms 1099-B, 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. The following forms may be included on a composite substitute statement, when one payer is reporting more than one of these payments during a calendar year to the same form recipient.

- Form 1099-INT (except for interest reportable under section 6041).
- Form 1099-DIV (except for section 404(k) dividends).
- Form 1099-MISC (only for royalties or substitute payments in lieu of dividends and interest).
- Form 1099-S (only for royalties).
- Form 1099-OID.
- Form 1099-PATR.
- Form 1099-B.

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.

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, 4.3* and 4.4, as applicable.

- 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 form number and form name of the official IRS form together in one area at the beginning of each appropriate block of information. The tax year must only be placed on each block of information if it is not prominently displayed elsewhere on the page on which the information appears.
- 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 or interest reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- 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 – Additional Information for Substitute and Composite Forms 1099-B

4.3.1 General Requirements for Presenting Additional 1099-B Information A filer may include Form 1099-B information on a composite form with the forms listed in *Section 4.1.2*. Therefore supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B portion of the composite statement can be included. This information includes display on the payee statement of data elements such as basis for noncovered lots, explanatory remarks on permissible basis adjustments for covered lots descriptions of the type of transaction (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

If you wish to provide additional information to the investor on the same substitute recipient Form 1099-B, the form must follow the rules set forth in this *Section 4.3* and should clearly delineate how the information is presented. Any information presented should make reference to its corresponding number

on the official form as appropriate. You should clearly categorize each type of information you are reporting.

#### 4.3.2 Added Legend for Providing Additional 1099-B Information

An additional separate legend is required that explains exactly which pieces of information are and which are not reported to the IRS to the extent, if any, the information is not already identified as not being reported to the IRS as described in *Section 4.1.2*. It should clearly explain how the information is presented. You may present this legend in a way that is consistent with your design as long as it clearly indicates which information is being provided to the IRS. Additionally, a reminder to taxpayers that they are ultimately responsible for the accuracy of their tax returns is also required.

# Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098 Form 1098 recipient statements (Copy B) must contain the following legends:

- Form 1098-
  - 1. "The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return."
  - 2. **Caution.** "The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."
- Form 1098-C: Copy B -"In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return." **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.** 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-MA -"This is important tax information and is being furnished to the Internal Revenue Service."

Form 1098-T- "This is important tax information and is being furnished to the Internal Revenue Service."

4.4.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, and 1099-CAP:Copy B -"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported."
- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q:Copy B- "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."
- Form 1099-H:Copy B -"This is important tax information and is being furnished to the Internal Revenue Service."
- Form 1099-LTC:Copy B- "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported."Copy C "Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return."
- Form 1099-R:Copy B "Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return."Copy C -"This information is being furnished to the Internal Revenue 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."

Recipient statements for these forms must contain the following legends:

4.4.3 Required Legends for Forms 1097-BTC, 3921, 3922, 5498, and 8935

Form 1097-BTC -"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return."

- Form 3921: Copy B "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported." Copy C- "This copy should be retained by the corporation whose stock has been transferred under Section 422(b)."
- Form 3922: Copy B "This is important tax information and is being furnished to the Internal Revenue Service." Copy C- "This copy should be retained by the corporation."
- Form 5498 "This information is being provided to the Internal Revenue Service." **Note.** If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value and any required minimum distribution, of the account must contain this legend and a designation of which information is being provided to the IRS.
- Form 5498-ESA -"The information in boxes 1 and 2 is being furnished to the Internal Revenue Service."
- Form 5498-SA -"The information in boxes 1 through 6 is being furnished to the Internal Revenue Service."
- Form 8935 "This is important tax information and is being furnished to the Internal Revenue Service."

# Section 4.5 – Miscellaneous Instructions for Copies B, C, D, 1, and 2

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

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

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	Title
1098	Copy B "For Payer/Borrower"; Copy C "For Recipient/ Lender."
1098-C	Copy B "For Donor"; Copy C "For Donor's Records"; Copy D "For Donee."
1098-Е	Copy B "For Borrower"; Copy C "For Recipient."
1098-MA	Copy B "For Homeowner"; Copy C "For Filer."
1098-T	Copy B "For Student"; Copy C "For Filer."
1099-A	Copy B "For Borrower"; Copy C "For Lender."
1097-BTC, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, and 8935	Copy B "For Recipient"; Copy C "For Payer."
1099-C	Copy B "For Debtor"; Copy C "For Creditor."
1099-CAP	Copy B "For Shareholder"; Copy C "For Corporation."
1099-Н	Copy B "For Recipient"; Copy 1 "For Recipient (Issued by the HCTC Program)"; Copy C "For Payer."
1099-K	Copy B "For Payee"; Copy C "For Filer."
1099-LTC	Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer."
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."
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."
1099-S	Copy B "For Transferor"; Copy C "For Filer."
1099-SA	Copy B "For Recipient"; Copy C "For Trustee/Payer."
3921	Copy B "For Employee"; Copy C "For Corporation"; Copy D "For Transferor."
3922	Copy B "For Employee"; Copy C "For Corporation."
5498	Copy B "For Participant"; Copy C "For Trustee or Issuer."
5498-ESA	Copy B "For Beneficiary"; Copy C "For Trustee."

Form	Title
5498-SA	Copy B "For Participant"; Copy C "For Trustee."
	Copy 1 "For State Tax Department"; Copy B "Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return"; Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required"; Copy D "For Payer."

#### 4.5.3 Perforations

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

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

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

# Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 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-MA, 1098-T, 1099-A, 1099-B, 1099-C, CAP, DIV, G, H, INT, K, LTC, MISC, OID, PATR, Q, R, S, SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, and 8935. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

**Note.** Until further guidance is issued, you can not furnish Form 1098-C electronically. Perforation (see *Section 2.1.8*) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

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

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 (February 15 for Forms 1099-B, 1099-S, and payments reported in boxes 8 and 14 on Form 1099-MISC) 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 recipients 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.

4.6.3 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 (February 15 for Forms 1099-B, 1099-S, and payments reported in boxes 8 and 14 on Form 1099-MISC) due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
  - Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations sections 1.6050S-2 and 1.6050S-4. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433.

# Part 5 Additional Instructions for Substitute Forms 1098, 1097-BTC, 1099, 5498, W-2G, and 1042-S

# Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes	<ul> <li>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.</li> <li>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.</li> </ul>
5.1.2 Time Frame For Submission of Form 1042-S	The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.
5.1.3 Revisions	Form 1042-S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.
5.1.4 Obtaining Copies	Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets of these forms. Continuous fan-fold/pin-fed forms are not provided.
5.1.5 Instructions For Withholding Agents	<ul> <li>Instructions for withholding agents:</li> <li>Only original copies may be filed with the Service. Reproductions are not acceptable.</li> <li>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:</li> </ul>

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. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.

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

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agents. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service," Copies B, C, and D "for Recipient," and Copy E "for Withholding Agent."
Color Quality of Paper	• Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.
	• Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.
Dimensions	• The official form is 8 inches wide x $5^{1/2}$ inches deep, exclusive of a $^{1/2}$ inch snap stub on the left side of the form. The snap feature is not required on substitutes.
	• The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be $1/2$ inch and free of all printing other than that shown on the official form.
	• The depth of a substitute Copy A must be a minimum of $5^{1}/6$ inches and a maximum of $5^{1}/2$ inches.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

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

5.2.1 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:
OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval

number, if any. (The official OMB numbers may be found on the official

IRS printed forms and are also shown on the forms in the exhibits in *Part* 6.)

- Each IRS form (or its instructions) states:
- 1. Why the IRS needs the information,
- 2. How it will be used, and
- 3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2	The OMB requirements for substitute IRS forms are:	
Substitute Form Requirements	• Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.	
	• For Copy A, the OMB number must appear exactly as shown on the official IRS form.	
	• For any copy other than Copy A, the OMB number must use one of the following formats.	
	1. OMB No. 1545–xxxx (preferred) or	
	2. OMB # 1545–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 2012 General Instructions for Certain Information Returns." (or "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." for Copy A of Form 1042-S).	
	If no instructions are provided to users of your forms, you must furnish them with the exact text of the Privacy Act and Paperwork Reduction Act Notice.	

# Section 5.3 – Reproducible Copies of Forms

5.3.1 You can order official IRS forms and information copies of federal tax Introduction The total IRS offices or by calling the IRS National Distribution Center at 1-800-829-3676. Other ways to get federal tax material include the following.

• Accessing IRS.gov.

• Ordering IRS tax products on DVD (IRS Publication 1796).

The DVD contains approximately 2,500 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional. For system requirements, contact the National Technical Information Service (NTIS) at *http://www.ntis.gov.* 

Prices are subject to change. The cost of the DVD if purchased from NTIS at *http://www.irs.gov/formspubs/article/0,,id=108660,00.html* is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax 703-605-6900 (For IRS DVD purchase only),
- By mail to:

5.3.2

Internet

National Technical Information Service 5301 Shawnee Road Alexandria, VA 22312

**Note.** Some forms on the DVD are intended as information only and may not be submitted as an official IRS form (for example, Forms 1099, W-2, and W-3). Additionally, Publication 1796 does not permit electronic filing. Several IRS forms are provided electronically on the IRS home page and on the IRS Tax Products DVD. But, for instance, Form 1096 and Copy A of 1098 series, 1099 series, and 5498 series cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in *Part 2* of this publication.

#### Section 5.4 – Effect on Other Revenue Procedures

5.4.1Revenue Procedure 2011-60, 2011-52 I.R.B. 934, dated December 27, 2011, is<br/>superseded.Other Revenue<br/>Proceduressuperseded.

#### Part 6 Exhibits

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

6.1.1 Purpose	<i>Exhibits A through FF</i> 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, <i>Exhibit C</i> shows 11.00" from the top edge to the bottom edge of Form 1098 and .85" between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed three to a page.
6.1.2 Guidelines	<ul> <li>Keep in mind the following guidelines when printing substitute forms.</li> <li>Closely follow the specifications to avoid delays in processing the forms.</li> <li>Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.</li> <li>Do not add the text line "Do Not Cut or Separate Forms on This Page" to the bottom form. This will be inconsistent with the specifications.</li> </ul>

# EXHIBIT A

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#### Exhibit B

FORM 1097-BTC ISSUER'S name, and telephone no.	reet address, city, state, ZIP code,	1 Total	OMB No. 1545-2197	
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1.3	33"	\$ 2a Code	2012	Bond
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		2b Unique Identifier		
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		3 Bond type	4	
				Сору
RECIPIENT'S name		5a January	5b February	Fc
		\$	\$	Internal Revenu
		5c March	5d April	Service Cente
Street address (including apt. no.)		\$	\$	File with Form 109
		5e May	5f June	
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Ony, State, and ZIF COUP		\$ July	\$ August	and Paperwor
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An entity or a person that rece		6 Comments		Returns
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# **EXHIBIT C**

	8181		.65"		CTED	.50"	=4.75"		
RECIPIENT'S		ddress, a	and telephone number			10	MB No. 1545-0901	]	
3.33"							2012		Mortga Intere
							Form <b>1098</b>		Stateme
	S federal identification = 1.70"====================================	no.	PAYER'S social securit	ty number	1 Mortgage intere		n payer(s)/borrower	r(s)	Сор
	ORROWER'S name	ŕ			<ul> <li>Points paid on</li> </ul>	2.80" purchase of prin			Internal Reve
			3.40"						Service Cer File with Form 10
Street addr	ess (including apt. m				S     Refund of over	naid interest			For Privacy and Paperw
7.3					\$				Reduction Notice, see
City, state, a	and ZIP code				4 2.83"				2012 Gen Instructions
Account nu	mber (see instructio	ns)							Cer
					↓				Retu
Form 1098 Do Not		parat	e Forms on	This Pa	Cat. No. 14402 ge — Do N				Internal Revenue Ser on This Pa
						=== 8.00" =	.85"		
	8181				CTED		<b>•</b>	-	
RECIPIENT'S	S/LENDER'S name, a	ddress, a	and telephone number			O	MB No. 1545-0901		Master
						6	2012		Mortga Intere
						6			Stateme
							Form <b>1098</b>		
RECIPIENT'S	S federal identification	no.	PAYER'S social securit	ty number		est received fron	n payer(s)/borrower	r(s)	Сор
PAYER'S/B	ORROWER'S name				<ul><li>\$</li><li>2 Points paid on</li></ul>	purchase of prin	cipal residence		Internal Reve
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Street addr	ess (including apt. m				<ul> <li>\$</li> <li>3 Refund of over</li> </ul>	naid interest			For Privacy and Paperw
Offeet addit	ess (including apr. i	0.)			\$	paid interest			Reduction Notice, see
City, state, a	and ZIP code				4				2012 Gen Instructions
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RECIPIENT'S	S/LENDER'S name, a	ddress, a	and telephone number			0	MB No. 1545-0901	]	
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							Form <b>1098</b>		
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PAYER'S/B	ORROWER'S name				<ul> <li>⊅</li> <li>2 Points paid on</li> </ul>	purchase of prin	cipal residence		Internal Rever Service Cer
									File with Form 10
	and the share set of	o.)			<ul><li>\$</li><li>3 Refund of over</li></ul>	paid interest			For Privacy and Paperw
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Street addre	ess (including apt. r				\$				
	and ZIP code				4				2012 Gen Instructions
City, state, a		ns)							2012 Gen

# Exhibit D

	8		RECTED			
DONEE'S name, street adc	ress, city, s	state, ZIP code, and telephone no.	1 Date of co	ntribution	OMB No. 1545-1959	Contributions of Motor Vehicles, Boats, and Airplanes
			2a Year	2b Make	2c Model	
DONEE'S federal identifica number	tion	DONOR'S identification number 3.40"		other identificatio		
		0.40				
DONOR'S name 7.	 16"			ee certifies that v th transaction to	ehicle was sold in arm's unrelated party	
Street address (including a	pt. no.)		4b Date of s	ale		
City, state, and ZIP code			4c Gross pr	oceeds from sale	(see instructions)	Сору А
5a Donee certifies that improvements or si		ill not be transferred for money, other tervening use		vices before com	oletion of material	Fo Internal Revenue Service Center
5b Donee certifies that donee's charitable		to be transferred to a needy individu	al for significantly	/ below fair marke	et value in furtherance of	File with Form 1096
5c Donee certifies the folk	wing detai	iled description of material improvem	nents or significar	nt intervening use	and duration of use	For Privacy Ac and Paperwork Reduction Ac Notice, see the 2012 Genera Instructions fo
<b>5a</b> Did you provide goods (	or services	in exchange for the vehicle? .			<b>&gt;</b> Yes	Certain No  Information Returns
\$ 6c Describe the goods and	l services, i	ded in exchange for the vehicle if any, that were provided. If this box ious benefits				• □
7 Under the law, the dono	may not	claim a deduction of more than \$500	) for this vehicle in	this box is check	(ed	
	▼	0 + 11 - 007007			Department of the Tr	easury - Internal Revenue Service
orm <b>1098-C</b>		Cat. No. 39732R			Department of the m	

# Exhibit E

	ORRECTED	
ECIPIENT'S/LENDER'S name	OMB No. 1545-1576	
		Studen
	2012	Loan Interes
		Statemen
	Form <b>1098-E</b>	
ECIPIENT'S federal identification no. BORROWER'S social security r	number 1 Student loan interest received by lender	Сору
	\$ 2.80"	Fo
ORROWER'S name		Internal Revenue Service Cente
3.40"		
		File with Form 1096
reet address (including apt. no.)		For Privacy Act an Paperwork Reductio
ty, state, and ZIP code		Act Notice, see th
2.83"		2012 Genera Instructions for
count number (see instructions)	2 Check if box 1 does not include loan origination fees	Certain Informatio
	and/or capitalized interest, and the loan was made before September 1, 2004	Returns
ECIPIENT'S/LENDER'S name, address, and telephone number	ORRECTED OMB No. 1545-1576	Studer
	2012	Loan Interes Statemen
	Form 1098-E	Comu
ECIPIENT'S federal identification no. BORROWER'S social security r	number 1 Student loan interest received by lender	Сору
DRROWER'S name		Fo
		Service Cente
		File with Form 1096
reet address (including apt. no.)		For Privacy Act an
		Paperwork Reductio Act Notice, see th
ty, state, and ZIP code		2012 Genera
	2 Charle if have 1 dags not include loss prigination face	Instructions fo Certain Informatio
ccount number (see instructions)	2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made	Returns
m <b>1098-E</b> Cat. No. 25088	before September 1, 2004	asury - Internal Revenue Servic
o Not Cut or Separate Forms on This	B Page — Do Not Cut or Separate For	
ECIPIENT'S/LENDER'S name, address, and telephone number	OMB No. 1545-1576	
	2012	Studen Loan Interes Statemen
	Form <b>1098-E</b>	
ECIPIENT'S federal identification no. BORROWER'S social security	Form 1098-E           number         1 Student loan interest received by lender	Сору
		Fo
ECIPIENT'S federal identification no. BORROWER'S social security r	number 1 Student loan interest received by lender	Fo
	number 1 Student loan interest received by lender	Fo Internal Revenu Service Cente
DRROWER'S name	number 1 Student loan interest received by lender	Fo Internal Revenu Service Cente File with Form 1090
	number 1 Student loan interest received by lender	File with Form 1090 For Privacy Act an
DRROWER'S name reet address (including apt. no.)	number 1 Student loan interest received by lender	Fo Internal Revenu Service Center File with Form 1096 For Privacy Act an Paperwork Reductio Act Notice, see th
DRROWER'S name	number 1 Student loan interest received by lender	File with Form 1096 For Privacy Act an Paperwork Reductio Act Notice, see th 2012 General
DRROWER'S name reet address (including apt. no.)	number 1 Student loan interest received by lender	Fo Internal Revenu Service Center File with Form 1096 For Privacy Act an Paperwork Reductio Act Notice, see th

# Exhibit F

		CIED	4.95"	-
iler's name, street address, city, sta	ate, $\angle IP$ code, and telephone no.		OMB No. 1545-2221	Mortgage
			2012	Assistance
			Form <b>1098-MA</b>	Payments
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD	and homeowner mortgage payments	Сору
Homeowner's name			gage assistance payments	Fo
	3.40"		3"	Service Cente
Street address (including apt. no.) (o	ptional)	<ul> <li>\$</li> <li>3. Homeowner mortgage</li> <li>\$</li> </ul>	e payments	For Privacy Ac and Paperwor Reduction Ac
City, state, and ZIP code (optional)			= 7.50"	Notice, se the 2012 Gener
Account number (optional)		-	- 7.50	Instructions fo Certain Informatio Returns
Form 1098-MA	Cat. No. 5801	7D	Department of the Treasury	
Do Not Cut or Separ	rate Forms on This Page	e – Do No	ot Cut or Separate Forms	on This Page
		CTED		_
Filer's name, street address, city, sta	ate, ZIP code, and telephone no.		OMB No. 1545-2221	Mortgage
			2012	Assistance
			Form <b>1098-MA</b>	Payments
Filer's federal identification no.	Homeowner's federal identification no.	1.	and homeowner mortgage payments	- Copy /
Homeowner's name		<ul> <li>\$</li> <li>2. State HFA/HUD morto</li> </ul>	gage assistance payments	Internal Revenue Service Cente
Street address (including apt. no.) (o	ptional)	\$ 3. Homeowner mortgage	e payments	For Privacy Ac and Paperwor
City, state, and ZIP code (optional)		\$		Reduction Ac Notice, se
Account number (optional)		-		the 2012 Genera Instructions fo Certain Informatio
	Cat. No. 5801	70	Developed (it) Topolog	Returns
orm 1098-MA Do Not Cut or Sepai	rate Forms on This Page		Department of the Treasury ot Cut or Separate Forms	
		CTED		
Filer's name, street address, city, sta			OMB No. 1545-2221	Mortgage
			2012	Assistance
			Form <b>1098-MA</b>	Payments
Filer's federal identification no.	Homeowner's federal identification no.		and homeowner mortgage payments	Сору
Homeowner's name		State HFA/HUD morto	gage assistance payments	Fo Internal Revenue Service Cente
		\$		Service Cente
Street address (including apt. no.) (o	ptional)	3. Homeowner mortgage	e payments	For Privacy Ac and Paperwor Reduction Ac
		\$		Notice, se
City, state, and ZIP code (optional)				1 The 2012 Ganar
City, state, and ZIP code (optional) Account number (optional)		-		the 2012 Genera Instructions fo Certain Informatio Returns

### Exhibit G

.33"					
B3B3◀ FILER'S name, street address, city, st			ECTED 6.25"	OMD No. 1545 1574	
FILER S name, street address, city, st	ate, ZIP C	code, and telephone number	qualified tuition and related expenses	OMB No. 1545-1574	
			\$	2012	Tuition
			2 Amounts billed for gualified tuition and		Statement
			related expenses		
			\$	Form <b>1098-T</b>	
FILER'S federal identification no.	STUDE	NT'S social security number	3 Check if you have changed y reporting method for 2012	your	Сору А
STUDENT'S name			4 Adjustments made for a	5 Scholarships or grants	Internal Revenue
3.40			prior year	▲ 1.40"	Service Center
•			\$	\$	File with Form 1096
Street address (including apt. no.)			6 Adjustments to scholarships or grants	7 Check this box if the amount in box 1 or 2	For Privacy Act and
Other state and ZID saids			for a prior year	includes amounts for an academic period	Paperwork Reduction Act Notice, see the
City, state, and ZIP code			2.80"	beginning January -	2012 Genera
Service Provider/Acct. No. (see instr.)		8 Check if at least	S     Gheck if a graduate	March 2013 ► 10 Ins. contract reimb./refund	Instructions for Certain Information
		half-time student	student		Returns
orm 1098-T		Cat. No. 25087J	<u> </u>	Department of the Treasury	
			expenses \$ 2 Amounts billed for qualified tuition and related expenses	2012	Tuitior Statemen
			\$	Form <b>1098-T</b>	
FILER'S federal identification no.	STUDE	NT'S social security number	3 Check if you have changed reporting method for 2012	your	Copy A
STUDENT'S name			4 Adjustments made for a prior year	5 Scholarships or grants	Internal Revenue Service Center
			\$	\$	File with Form 1096
Street address (including apt. no.)			6 Adjustments to scholarships or grants	7 Check this box if the amount in box 1 or 2	For Privacy Act and
0			for a prior year	includes amounts for an academic period	Paperwork Reduction Act Notice, see the
City, state, and ZIP code				beginning January -	2012 Genera
		8 Check if at least	S     Gheck if a graduate	March 2013 ► 10 Ins. contract reimb./refund	Instructions for Certain Information
Convice Drevider/Aget No. (age instr.)		o Check II at least		.	Returns
· · · · · · · · · · · · · · · · · · ·		half-time student	student	<u>1*</u>	
orm 1098-T Jo Not Cut or Separat 8383		Cat. No. 25087J rms on This Pag	<b>ge — Do Not Cut</b> ECTED	Department of the Treasury or Separate Form	y - Internal Revenue Service
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orm 1098-T Do Not Cut or Separat B383 FILER'S name, street address, city, st	ate, ZIP c	Cat. No. 25087J rms on This Pag VOID CORR	<ul> <li>ge — Do Not Cut</li> <li>ECTED</li> <li>Payments received for qualified tuition and related expenses</li> <li>2 Amounts billed for qualified tuition and related expenses</li> <li>\$</li> <li>3 Check if you have changed reporting method for 2012</li> <li>4 Adjustments made for a prior year</li> </ul>	OMB No. 1545-1574 OMB No. 1545-1574 OMB No. 1545-1574 OMB No. 1545-1574 OMB No. 1545-1574 OMB No. 1545-1574 OMB No. 1545-1574 Scholarships or grants	y - Internal Revenue Service s on This Page Tuitior Statement Copy A Internal Revenue Service Center
orm 1098-T Do Not Cut or Separat A3A3 FILER'S name, street address, city, st FILER'S federal identification no. STUDENT'S name	ate, ZIP c	Cat. No. 25087J rms on This Pag VOID CORR	<ul> <li>ge — Do Not Cut</li> <li>ECTED</li> <li>Payments received for qualified tuition and related expenses</li> <li>2 Amounts billed for qualified tuition and related expenses</li> <li>3 Check if you have changed reporting method for 2012</li> <li>4 Adjustments made for a prior year</li> <li>\$</li> </ul>	Department of the Treasury or Separate Form	<ul> <li>Internal Revenue Servic</li> <li>s on This Page</li> <li>Tuitior</li> <li>Statement</li> <li>Copy A</li> <li>Fo</li> <li>Internal Revenue</li> <li>Service Cente</li> <li>File with Form 1096</li> </ul>
orm 1098-T Do Not Cut or Separat B383 FILER'S name, street address, city, st FILER'S federal identification no. STUDENT'S name	ate, ZIP c	Cat. No. 25087J rms on This Pag VOID CORR	<ul> <li>ge — Do Not Cut</li> <li>ECTED</li> <li>Payments received for qualified tuition and related expenses</li> <li>Amounts billed for qualified tuition and related expenses</li> <li>S</li> <li>Check if you have changed y reporting method for 2012</li> <li>Adjustments made for a prior year</li> <li>S</li> <li>6 Adjustments to scholarships or grants for a prior year</li> </ul>	Department of the Treasury or Separate Form	y - Internal Revenue Servic s on This Page Tuitior Statemen Copy A To Internal Revenue Service Cente File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the
FILER'S name, street address, city, st FILER'S federal identification no. STUDENT'S name Street address (including apt. no.) City, state, and ZIP code	ate, ZIP c	Cat. No. 25087J rms on This Pag VOID CORR code, and telephone number NT'S social security number	<ul> <li>ge — Do Not Cut</li> <li>ECTED <ul> <li>Payments received for qualified tuition and related expenses</li> <li>Amounts billed for qualified tuition and related expenses</li> <li>3 Check if you have changed y reporting method for 2012</li> <li>4 Adjustments made for a prior year</li> <li>6 Adjustments to scholarships or grants for a prior year</li> </ul> </li> </ul>	Department of the Treasury or Separate Form OMB No. 1545-1574 20 <b>12</b> Form <b>1098-T</b> your 5 Scholarships or grants \$ 7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 ►	<ul> <li>Internal Revenue Service</li> <li>s on This Page</li> <li>Tuition</li> <li>Statement</li> <li>Copy A</li> <li>Foi</li> <li>Internal Revenue</li> <li>Service Center</li> <li>File with Form 1096</li> <li>For Privacy Act and</li> <li>Paperwork Reduction</li> <li>Act Notice, see the</li> <li>2012 Genera</li> <li>Instructions foi</li> </ul>
orm 1098-T Do Not Cut or Separat B383 FILER'S name, street address, city, st FILER'S federal identification no. STUDENT'S name Street address (including apt. no.)	ate, ZIP c	Cat. No. 25087J rms on This Pag VOID CORR	<ul> <li>ge — Do Not Cut</li> <li>ECTED</li> <li>Payments received for qualified tuition and related expenses</li> <li>Amounts billed for qualified tuition and related expenses</li> <li>S</li> <li>Check if you have changed y reporting method for 2012</li> <li>Adjustments made for a prior year</li> <li>S</li> <li>6 Adjustments to scholarships or grants for a prior year</li> </ul>	Department of the Treasury or Separate Form OMB No. 1545-1574 20 <b>12</b> Form <b>1098-T</b> your 5 Scholarships or grants \$ 7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 <b>•</b> <b>10</b> Ins. contract reimb./refund	<ul> <li>Internal Revenue Service</li> <li>s on This Page</li> <li>Tuition</li> <li>Statement</li> <li>Copy A</li> <li>Foi</li> <li>Internal Revenue</li> <li>Service Center</li> <li>File with Form 1096</li> <li>For Privacy Act and</li> <li>Paperwork Reduction</li> <li>Act Notice, see the</li> <li>2012 Genera</li> <li>Instructions foi</li> </ul>

# Exhibit H

ENDER'S nome offers address -1+ -+		ORRECTED		
LENDER S hame, street address, city, sta	ate, ZIP code, and telephone no.		OMB No. 1545-0877	
			2012 A	Acquisition o bandonment o
				cured Propert
			Form <b>1099-A</b>	
	1	1 Date of lender's acquisition of knowledge of abandonment	or 2 Balance of principal outstanding	Сору
LENDER'S federal identification number	BORROWER'S identification num	iber	\$	Fo Internal Revenu
BORROWER'S name		3	<ul> <li>Φ</li> <li>4 Fair market value of proper</li> </ul>	
			1.40"	File with Form 109
			\$	For Privacy A
Street address (including apt. no.)		5 Check here if the borrower repayment of the debt		
City, state, and ZIP code		6 Description of property		Notice, see th 2012 Genera
				Instructions fo Certai
Account number (see instructions)				Informatio
Form <b>1099-A</b>		Cat. No. 14412G	Demonstrate of the Transmis	
Do Not Cut or Separa	ate Forms on This		Department of the Treasur It or Separate Form	•
8080		ORRECTED		
LENDER'S name, street address, city, st			OMB No. 1545-0877	
				Acquisition o
				bandonment o cured Propert
			Form <b>1099-A</b>	cureu Propert
		1 Date of lender's acquisition of	or 2 Balance of principal	Сору
LENDER'S federal identification number	BORROWER'S identification num	knowledge of abandonment	outstanding	Fo
BORROWER'S name		3	\$     4 Fair market value of proper	Internal Revenu
Bonnowen onane		3		File with Form 109
			\$	For Privacy Ad
Street address (including apt. no.)		5 Check here if the borrower repayment of the debt		and Paperwor Reduction Ac
City, state, and ZIP code		6 Description of property		Notice, see th 2012 Genera
				Instructions fo Certai
Account number (see instructions)				Informatio
Form <b>1099-A</b>				
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be not out of oppart				
8080		ORRECTED		
LENDER'S name, street address, city, st			OMB No. 1545-0877	
				Acquisition o
				bandonment o
				cureu Propert
		1 Date of lender's acquisition of	or 2 Balance of principal	Сору
LENDER'S federal identification number	BORROWER'S identification num	iber knowledge of abandonment		Fo
	<u> </u>			Internal Revenu Service Cente
BOUNDOWEN O Halfile		3	+ Fair market value of proper	File with Form 109
			\$	For Privacy Ad
		5 Check here if the borrower		and Paperwor Reduction A
Street address (including apt. no.)				Notice, see th
,		I G Deceription of manager 1		
Street address (including apt. no.) City, state, and ZIP code		6 Description of property		Instructions for
,		6 Description of property		Instructions fo Certai Informatio
DER'S federal identification number	BORROWER'S identification num	ber       knowledge of abandonment         3       3         5 Check here if the borrower repayment of the debt	Form 1099-A Form 1099-A PT 2 Balance of principal outstanding \$ 4 Fair market value of proper \$	Internal Rever Service Cer File with Form 10 For Privacy and Paperw Reduction Notice, see 2012 Gem

# Exhibit I

PAYER'S name, street address, city, sta	te, Zhe code, and telephone no.	1a Date of sale or exchange	OMB No. 1545-0715	Proceeds Fro Broker ar
	 1.50"	1b Date of acquisition	2012	Barter Exchange
		1c Type of gain or loss Short-term	Form <b>1099-B</b>	Transaction
		Long-term	1d Stock or other syn	nbol <b>1e</b> Quantity sold
PAYER'S federal identification number	RECIPIENT'S identification num		Reported Gross prod to IRS Gross prod Gross prod	allowed based o amount in box 2 amount in box 2
		\$ 3 Cost or other basis	option prer 4 Federal income tax	
RECIPIENT'S name		\$ 5 Wash sale loss disallowed	\$ 6 Check if:	F
		\$	3.90"	Service Cent
Street address (including apt. no.)		7 Bartering	a Noncovered s	d to IBS
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# Exhibit J

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# Exhibit M

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## **Exhibit N**

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telephone no.		payments \$		Health Coverage
		2 No. of mos. HCTC payments received	2012	Tax Credit (HCTC)
			Form <b>1099-H</b>	Advance Payments
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orm <b>1099-H</b>	Cat	t. No. 34912D	Department of the T	reasury - Internal Revenue Service
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# Exhibit 0

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#### **Exhibit P**

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and Third Party					
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# Exhibit Q

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# Exhibit R

		oror	.3125"		.50"		
	PAYER'S name	9595 street address. citv.	state, ZIP code, and teleph	CORRE	CIED ♥ 1 Rents	OMB No. 1545-0115	]
		,, , , , , , , , , , , , , , , , ,	, ,		1.40"	2012	Miscellaneous Income
					¢	Form <b>1099-MISC</b>	
	4.50	)"			\$ 3 Other income	4 Federal income tax	L
					\$	\$	For
5.50"	PAYER'S federal number	identification	RECIPIENT'S identificati	ion	5 Fishing boat proceeds	6 Medical and health care	Payments Internal Revenue Service Center
					\$	\$	File with Form 1096.
	RECIPIENT'S nar		3.4"		7 Nonemployee compensation	8 Substitute payments dividends or interest	s in lieu of
					\$	\$	Notice, see the
	Street address (in	cluding apt. no.)			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop insurance pro	2012 General Instructions for Certain
	City, state, and Z	P code			11	12	Information
	Account number	(see instructions)		2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds par attorney	id to an
					\$	\$	
	15a Section 409A	deferrals	15b Section 409A incom	e	16 State tax withheld	17 State/Payer's state	
	\$		\$		\$ \$	+	\$
	Form 1099-MI		Cat.	No. 14425J	*	Department of the T	Treasury - Internal Revenue Service orms on This Page
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					\$	Form 1099-MISC	
					3 Other income	4 Federal income tax	withheld Copy A
	PAYER'S federal number	identification	RECIPIENT'S identificati number	ion	5 Fishing boat proceeds	6 Medical and health care	
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	RECIPIENT'S nan	ne			7 Nonemployee compensation	8 Substitute payments dividends or interest	s in lieu of
	Street or draw (	oluding ort )			\$	\$	Notice, see the
	Street address (in				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop insurance pro	Instructions for Certain
	City, state, and Z	P code			11	12	Information Returns.
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	Sorm 1099-MI		\$		\$		\$

#### **Exhibit S**

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		2	a telepitorie no.	, state, 2	ATER S hame, street address, City,
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	Form <b>1099-OID</b>				
	4 Federal income tax withheld	y withdrawal penalty	entification number	er REC	AYER'S federal identification number
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thheld Cop	Form <b>1099-OID</b> <b>4</b> Federal income tax withheld	y withdrawal penalty	entification number		AYER'S federal identification number
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# Exhibit T

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			2 Nonpatronage distributions	2012	Distribution
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9797 PAYER'S name, street address, city, s PAYER'S federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code	VOID [	CORRE	CTED   Patronage dividends   2 Nonpatronage distributions  3 Per-unit retain allocations  4 Federal income tax withhele  5 Redemption of nonqualified notices and retain allocations    8 Work opportunity credit	OMB No. 1545-0118 20 <b>12</b> Form <b>1099-PATR</b> 6 Domestic production activities deduction \$ 7 Investment credit \$ 9 Patron's AMT adjustment \$	Distribution Received Fron Cooperative For Internal Revenu Service Cento File with Form 109 For Privacy A and Paperwo Reduction A Notice, see th 2012 Gener
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# Exhibit U

PAYER'S/TRUSTEE'S name, street addres		e no. 1 Gross distribution	OMB No. 1545-1760	<b>.</b> . <b>.</b>
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2.83"		2 Earnings	2012	Program
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3.4	1"	<b>■</b> \$	Form <b>1099-Q</b>	529 and 530
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security nun	nber <b>3</b> Basis	4 Trustee-to-trustee	Сору
		\$	transfer     1.40"	Fc Fc
RECIPIENT'S name		5 Check one: • Qualified tuition program—	6 Check if the recipient is not the designated	Internal Revenu Service Cente
		Private or State	beneficiary 3.25" =	File with Form 109
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		\$	Form <b>1099-Q</b>	
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#### Exhibit V

VOID         CORRECTED         ₩           ity, state, and ZIP code         1         Gross distribution         OMB No. 1545-0119	Distributions Fro
\$20 <b>12</b>	Pensions, Annuitie Retirement Profit-Shari
2a Taxable amount	Plans, IRA Insuran
\$ Form 1099-R	Contracts, et
2b Taxable amount Total not determined2.65" <u>distribution</u>	n 1.25" Copy
RECIPIENT'S identification a Capital gain (included 4 Federal income to withheld withheld 4 Withheld 4 Federal income to withheld 4 Federal income to a second seco	tax Internal Reven Service Cent
\$ \$	File with Form 109
<ul> <li>5 Employee contributions /Designated Roth contributions or insurance premiums</li> <li>6 Net unrealized appreciation in employer's sec</li> </ul>	
7 Distribution IRA/ code(s) SIMPLE ■ 1.00" ■ 2.50" ■	40" ADIE Gener Instructions f Certa
9a     Your percentage of total     9b     Total employee cont       distribution     %     \$	Informatio
11       1st year of desig. Roth contrib.       12       State tax withheld       13       State/Payer's st.         \$       •       •       •       •       •       •	tate no. 14 State distributio
\$       15     Local tax withheld       \$	y <b>17</b> Local distribution
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WWW.irs.gov/form1099r Department of the Tr Forms on This Page — Do Not Cut or Separate I VOID CORRECTED ity, state, and ZIP code 1 Gross distribution \$ 2012	Treasury - Internal Revenue Serv Forms on This Page Distributions Fro Pensions, Annuitie Retirement Profit-Sharii Plans, IRA Insuran Contracts, et
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#### Exhibit W

7575 VOID CORRE			
FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
	◀━━━━ 1.40" ━━━		Proceeds From Rea
	2 Gross proceeds	2012 '	Estate Transaction
	\$	Form <b>1099-S</b>	
FILER'S federal identification number TRANSFEROR'S identification number		(including city, state, and ZIP c	ode)
1.70" <b>1</b> .70" <b>1</b> .70"	►		Internal Revenue
TRANSFEROR'S name			Service Cente File with Form 1096
	<b>4</b> 2.80"		For Privacy Ac
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City, state, and ZIP code	4 Check here if the transfere	or received or will receive	Notice, see the 2012 Genera
	property or services as pa		Instructions fo
Account or escrow number (see instructions)	5 Buyer's part of real estate	tax	Informatio
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	2 Gross proceeds		Proceeds From Rea Estate Transaction
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7575 VOID CORRE FILER'S name, street address, city, state, ZIP code, and telephone no.	ECTED 1 Date of closing	OMB No. 1545-0997	
· · · · · · · · · · · · · · · · · · ·			
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	\$	Form <b>1099-S</b>	
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FILER'S federal identification number TRANSFEROR'S identification number	3 Address or legal description		Fo Internal Revenue Service Cente File with Form 1096 For Privacy Ac
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TRANSFEROR'S name Street address (including apt. no.)	4 Check here if the transfer	or received or will receive rt of the consideration ►	Internal Revenu Service Center File with Form 1094 For Privacy Ad and Paperwor Reduction Ad Notice, see th 2012 General

## Exhibit X

9494	VOID	CORRE	CIED			
TRUSTEE'S/PAYER'S name, street ad	ddress, city, state, and	ZIP code		OMB No. 1545-1517		Distribution
						From an HSA
				2012		Archer MSA, o
					Med	icare Advantag
				Form 1099-SA		MS
PAYER'S federal identification number	RECIPIENT'S identific	cation number	1 Gross distribution	2 Earnings on excess	s cont.	Copy
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RECIPIENT'S name			3 Distribution code	4 FMV on date of dea		Service Cente
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Street address (including apt. no.)			5 HSA	•		and Paperwo
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orm 1099-SA			Cat. No. 38471D			Internal Revenue Servi
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<b>9494</b> TRUSTEE'S/PAYER'S name, street ad				OMB No. 1545-1517		
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				Form <b>1099-SA</b>		MS
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#### Exhibit Y

#### Exhibit Z

5656		VOID			RECTED		
CORPORATION'S name, street address, c	city, state,	and ZIP code			1 Date option granted	OMB No. 1545-2129	Transfer of Stock
						Form 3922	an Employe
					2 Date option exercised	1	Stock Purchas
						(Rev. October 2010)	Plan Unde Section 423(c
CORPORATION'S federal identification number	EMPLO'	YEE'S identifi	icatio	on number	3 Fair market value per share on grant date	4 Fair market value per sha on exercise date	
EMPLOYEE'S name					\$	\$	Fo Internal Revenu
					<ul> <li>Φ</li> <li>5 Exercise price paid per share</li> </ul>	Φ 6 No. of shares transferred	Service Cente
					\$		File with Form 1096
Street address (including apt. no.)					7 Date legal title transferred		For Privacy Act an Paperwork Reduction
City, state, and ZIP code					8 Exercise price per share dete	ermined as if the option was	Act Notice, see th most current versio of the Genera
Account number (see instructions)					exercised on the date shown		Instructions for Certai
					\$		Information Return
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CORPORATION'S name, street address, o	city, state,	and ZIP code		_	1 Date option granted	OMB No. 1545-2129	Transfer of Stoc
						Form 3922	Acquired Throug an Employe
					2 Date option exercised		Stock Purchas
					- Date option excision		Plan Unde
						(Rev. October 2010)	Section 423(c
CORPORATION'S federal identification number	EMPLO'	YEE'S identifi	icatio	on number	3 Fair market value per share on grant date	4 Fair market value per sha on exercise date	
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form <b>3922</b> (Rev. October 2010) <b>Do Not Cut or Separa</b>	te Fo	orms on	Tł	_	ge — Do Not Cut o	Department of the Treasu or Separate Forn	ns on This Page
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						Form 3922	an Employe
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					2 Date option exercised	(Rev. October 2010)	Stock Purchase Plan Unde
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# Exhibit AA

TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name       Street address (including apt. no.)	than amounts in boxes 2-4, 8-10, 13a, and 14a) 2 Rollover contributions 3 Roth IRA conversion amount 5 Fair market value of account 5 Fair market value of account 5 Intermediate of account 6 Intermediate of account 7 Intermediate of account 7 Intermediate of account 8 Intermediate	2012 Form 5498 4 Recharacterized contributions \$ 6 Life insurance cost included in box 1 \$ SIMPLE Roth IRA 9 9 SIMPLE contributions \$	IRA Contribution Information Copy A Fo Internal Revenue Service Cente File with Form 1096
TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name       Street address (including apt. no.)	2 Rollover contributions     3 Roth IRA conversion     amount     5 Fair market value of account     1.40"     1.40"     1RA _ SEP _     8 SEP contributions     \$     0 Roth IRA contributions	Form <b>5498</b> 4 Recharacterized contributions	Information Copy / Fo Internal Revenue Service Cente File with Form 1090
TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name       Street address (including apt. no.)	2 Rollover contributions     3 Roth IRA conversion     amount     5 Fair market value of account     1.40"     1.40"     1RA _ SEP _     8 SEP contributions     \$     0 Roth IRA contributions	Recharacterized contributions     Contributions     S     G Life insurance cost included in box 1     S     SIMPLE Roth IRA     9 SIMPLE contributions     S	Copy / Fo Internal Revenue Service Cente File with Form 1096
TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name       Street address (including apt. no.)	<ul> <li>\$ Roth IRA conversion amount</li> <li>\$ Fair market value of account</li> <li>\$ 1.40"</li> <li>7 IRA _ SEP _</li> <li>8 SEP contributions</li> <li>\$ 0 Roth IRA contributions</li> </ul>	Recharacterized contributions     Contributions     S     G Life insurance cost included in box 1     S     SIMPLE Roth IRA     9 SIMPLE contributions     S	Fo Internal Revenu Service Cente File with Form 1090
TRUSTEE'S or ISSUER'S federal PARTICIPANT'S social security number PARTICIPANT'S name Street address (including apt. no.)	Roth IRA conversion amount     S     Fair market value of account     1.40     IRA _ SEP _      B     SEP contributions     S     Roth IRA contributions	Recharacterized contributions     Contributions     S     G Life insurance cost included in box 1     S     SIMPLE Roth IRA     9 SIMPLE contributions     S	Fo Internal Revenue Service Cente File with Form 1090
TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name	<ul> <li>\$ Fair market value of account</li> <li>\$ 1.40<sup>s</sup></li> <li>7 IRA SEP</li> <li>8 SEP contributions</li> <li>\$ 0 Roth IRA contributions</li> </ul>	<ul> <li>\$</li> <li>6 Life insurance cost included in box 1</li> <li>\$</li> <li>SIMPLE Roth IRA</li> <li>9 SIMPLE contributions</li> <li>\$</li> </ul>	Fo Internal Revenue Service Cente File with Form 1090
TRUSTEE'S or ISSUER'S federal identification no.       PARTICIPANT'S social security number         PARTICIPANT'S name	<ul> <li>Fair market value of account</li> <li>1.40"</li> <li>7 IRA</li> <li>8 SEP contributions</li> <li>\$</li> <li>10 Roth IRA contributions</li> </ul>	6 Life insurance cost included in box 1 \$ SIMPLE Roth IRA 9 SIMPLE contributions \$	Internal Revenue Service Cente File with Form 1096
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City, state, and ZIP code 1	<b>13a</b> Postponed contribution	13b Year 13c Code	Certai
	\$		Information
	4a Repayments	14b Code	Returns
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Account number (see instructions)	\$		
Account number (see instructions)			
Form <b>5498</b> Cat. No. 50010C w	/ww.irs.gov/form5498	Department of the Treasury -	
ZAZA         VOID         CORREC           TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other	OMB No. 1545-0747	
	than amounts in boxes 2-4, 8-10, 13a, and 14a)		IBA
		2012	Contributio
	\$		Information
	2 Rollover contributions		
	<ul><li>\$</li><li>3 Roth IRA conversion</li></ul>	Form <b>5498</b> 4 Recharacterized	
	amount	4 Recharacterized contributions	Сору А
	\$	\$	Fo
TRUSTEE'S or ISSUER'S federal PARTICIPANT'S social security number	5 Fair market value of account	6 Life insurance cost included in box 1	Internal Revenue Service Cente
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	·	SIMPLE Roth IRA	
PARTICIPANT'S name	7 IRA SEP		(
	7     IRA     SEP       8     SEP contributions	9 SIMPLE contributions	
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Internal Reversion         BENEFICIARY'S name         Street address (including apt. no.)       2.85"         City, state, and ZIP code         Account number (see instructions)	TRUSTEE'S or ISSUER'S name, street ad	VOID COF	RRECTED 1 Coverdell ESA contribution	IS OMB No. 1545-1815		
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# **EXHIBIT DD**

3232 VOID	CORRECTED 1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
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treet address	3 Type of wager	4 Date won	Form W-2G
ity, state, and ZIP code	5 Transaction	6 Race	Certain
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/INNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act
treet address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 2012 General Instructions for Certain Information
City, state, and ZIP code	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	Returns.
Inder penalties of perjury, I declare that, to the best of my knowledge an orrectly identify me as the recipient of this payment and any payments fror Signature >	m identical wagers, and that no other person is e		File with Form 1096. Copy A For Internal Revenue Service Center
m <b>W-2G</b> Cat. N	lo. 10138V	Department of the Tr	easury - Internal Revenue Service
3232 VOID	CORRECTED 1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Street address	3 Type of wager	4 Date won	2012
Dity, state, and ZIP code	5 Transaction	6 Race	Form W-2G
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ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Winnings
VINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2012</b>
treet address (including apt. no.)	11 First I.D.	12 Second I.D.	General Instructions for Certain Information
ity, state, and ZIP code	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	Returns. File with Form 1096.
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3232 🗌 VOID 🗌	] CORRECTED		
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Street address City, state, and ZIP code		·	Form W-2G Certain Gambling
Street address City, state, and ZIP code Federal identification number Telephone number	5 Transaction	6 Race	Form W-2G Certain Gambling Winnings For Privacy Act and
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#### Exhibit EE

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13a RECI	PIENT'S name			13b Recip	pient cod	e <b>20</b>	NQI's/Entit	ty's U.S. T	N, if any ►		
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13d Addit	ional address l	ine (room or suit	e no.)			22	Recipient a	account nu	mber (optiona	l)	
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#### **Exhibit FF**

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