Revenue Procedure 2012-38

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

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NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms and Schedules

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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General Information

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

1.1.1 Purpose

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
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1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-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
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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.

1.1.4
For More Information

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

- For copies of the official forms and instructions, call the IRS Distribution Center toll-free number at 1-800-TAX-FORM (1-800-829-3676).
- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 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*.

1.1.5
What's New

The following changes have been made to this year's revenue procedure:

- ***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 5l to report the total amount of credits distributed, a unique identification number, bond type, a code to indicate the unique identification number type, and monthly allowable credits. Credits reporting to recipients is required on a

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 *Section 1.3.4*.

1.2.2
Filer

Filer means the person or organization required by law to file with the IRS a form listed in *Section 1.1.2* with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions; trustee or issuer of any 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 *Section 1.1.2* 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 *Section 1.1.2*. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

1.2.5 Composite Substitute Statement

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

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 Introduction

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

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

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

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

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

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

1.3.2 Logos, Slogans, and Advertisements

Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 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.*

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-MA	For Homeowner
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	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 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.

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

2.1.2 Color and Paper Quality

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

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

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

2.1.3 Chemical Transfer Paper

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

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

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

2.1.4 Printing

All print on Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

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

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

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

Separation between fields must be 0.1 inch.

Except for Forms 1097-BTC, 1099-R, and 1099-MISC, the numbered captions are printed as solid with no shaded background.

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

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

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

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

- *MacBeth PCM-II*. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the "C" scale must range from .01 minimum to .06 maximum.

- *Kidder 082A*. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- . Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address:

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

2.1.6 Typography

Type must be substantially identical in size and shape to the official form. All rules are either $^1/_2$-point or $^3/_4$-point. Rules must be identical to those on the official IRS form.

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

2.1.7 Dimensions

Generally, three copies A of Forms 1098, 1099, 3921, and 3922 are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S contain two documents per page. Form 1098-C is a single page document.

There is a .33 inch top margin from the top of the corrected box, and a .2 to .25 inch right margin, with a +/- $^1/_{20}$ (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 *Exhibits A through FF* 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 *(Exhibit C)*. Exceptions to these measurements are shown on the rest of the exhibits.

The depth of the individual trim size of each form on a page must be $3^2/_3$ inches, the same depth as the official form.

Exceptions. The depth of Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S is $5^1/_2$ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1097-BTC, 1099-B, 1099-DIV, 1099-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 $3^2/_3$" forms or $5^1/_2$" forms on a single copy page of Copies A.

The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms or two forms per page.

Note. Perforations are recommended between all the other individual copies (Copies B and C, and Copies 1 and 2 of Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished whatever method of separation is used. See *Section 4.6.1* 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 Account Number Box

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.

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

2.2.3 Specifications and Restrictions

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

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

- Do **not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- 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).

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2012 General Instructions for Certain Information Returns. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart, showing which form must be filed to report a particular payment, is included in the 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 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.

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 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.
3. 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.

Section 4.2 – Composite Statements

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.”

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

Recipient statements for these forms must contain the following legends:

- Form 1097-BTC -“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.”
- Form 3921: 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.

4.5.2 Arrangement of Assembly

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

Form	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-E	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-H	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.”
W-2G	Copy 1 “For State Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required”; Copy D “For Payer.”

4.5.3 Perforations

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

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

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

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 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.

4.6.2 Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished. You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service. Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 (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

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

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

5.1.2
Time Frame For Submission of Form 1042-S

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

5.1.3
Revisions

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

5.1.4
Obtaining Copies

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

5.1.5
Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Reproductions are not acceptable.
- The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows:

000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats. **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.

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding 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.

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 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official

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

- Each IRS form (or its instructions) states:

1. Why the IRS needs the information,
2. How it will be used, and
3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.

1. OMB No. 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 Introduction

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

- Accessing IRS.gov.

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

5.3.2 Internet

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

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

5.4.1 Other Revenue Procedures

Revenue Procedure 2011-60, 2011-52 I.R.B. 934, dated December 27, 2011, is superseded.

Part 6
Exhibits

Section 6.1 – Exhibits of Forms in the Revenue Procedure

6.1.1
Purpose

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

Generally, the illustrated dimensions apply to all like forms. For example, *Exhibit C* shows 11.00" from the top edge to the bottom edge of Form 1098 and .85" between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed three to a page.

6.1.2
Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

EXHIBIT A

.50"

Do Not Staple 6969

Form **1096**

Department of the Treasury
Internal Revenue Service

Annual Summary and Transmittal of U.S. Information Returns

OMB No. 1545-0108

2012

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

1.33"

2.25"

7.30"

4.50"

Name of person to contact	Telephone number
Email address	Fax number

For Official Use Only

.35"

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

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

7 If this is your **final return**, enter an "X" here . . . . . . ▶ ☐

.25"

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
1099-K 10	1099-LTC 93	1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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

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

8.00"

Signature ▶ **Title ▶** **Date ▶**

11.0"

Instructions

Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2012 General Instructions for Certain Information Returns.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2013.
- With Form 5498, file by May 31, 2013.

Where To File

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

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Use the following three-line address
Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Center Austin, TX 73301

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Cat. No. 14400O Form **1096** (2012)

Exhibit B

5050 ☐ VOID ☐ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no. 1.33"	1 Total $	OMB No. 1545-2197 **2012** Form **1097-BTC**	**Bond Tax Credit**
	2a Code		
	2b Unique Identifier 2.80"		
FORM 1097-BTC ISSUER'S federal identification number / RECIPIENT'S federal identification number	3 Bond type 1.40"	4	**Copy A For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name	5a January $	5b February $	
Street address (including apt. no.)	5c March $	5d April $	
	5e May $	5f June $	
City, state, and ZIP code	5g July $	5h August $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Form 1097-BTC issuer is (check one): 1"	5i September $	5j October $	
☐ Issuer of bond or its agent filing 2012 Form 1097-BTC for credit being reported	5k November $	5l December $	
☐ An entity or a person that received or should have received a 2012 Form 1097-BTC and is distributing part or all of that credit to others	6 Comments		

Form **1097-BTC** Cat. No. 54293T IRS.gov/form1097btc Department of the Treasury - Internal Revenue Service

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

1"

5050 ☐ VOID ☐ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.	1 Total $	OMB No. 1545-2197 **2012** Form **1097-BTC**	**Bond Tax Credit**
	2a Code		
	2b Unique Identifier		
FORM 1097-BTC ISSUER'S federal identification number / RECIPIENT'S federal identification number	3 Bond type	4	**Copy A For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name	5a January $	5b February $	
Street address (including apt. no.)	5c March $	5d April $	
	5e May $	5f June $	
City, state, and ZIP code	5g July $	5h August $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Form 1097-BTC issuer is (check one):	5i September $	5j October $	
☐ Issuer of bond or its agent filing 2012 Form 1097-BTC for credit being reported	5k November $	5l December $	
☐ An entity or a person that received or should have received a 2012 Form 1097-BTC and is distributing part or all of that credit to others	6 Comments		

Form **1097-BTC** Cat. No. 54293T IRS.gov/form1097btc Department of the Treasury - Internal Revenue Service

EXHIBIT C

.65" .33" .50" 4.75"

8181 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number 3.33"		OMB No. 1545-0901 **2012** Form **1098**	**Mortgage Interest Statement**
RECIPIENT'S federal identification no. 1.70"	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) $ 2.80"	**Copy A For Internal Revenue Service Center** .25" **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
PAYER'S/BORROWER'S name 3.40"		2 Points paid on purchase of principal residence $	
Street address (including apt. no.) 7.30"		3 Refund of overpaid interest $	
City, state, and ZIP code		4 2.83"	
Account number (see instructions)			

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

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8.00" .85"

8181 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-0901 **2012** Form **1098**	**Mortgage Interest Statement**
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) $	**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence $	
Street address (including apt. no.)		3 Refund of overpaid interest $	
City, state, and ZIP code		4	
Account number (see instructions)			

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

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11.00"

8181 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-0901 **2012** Form **1098**	**Mortgage Interest Statement**
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) $	**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence $	
Street address (including apt. no.)		3 Refund of overpaid interest $	
City, state, and ZIP code		4	
Account number (see instructions)			

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

Exhibit D

7878 ☐ VOID ☐ CORRECTED

DONEE'S name, street address, city, state, ZIP code, and telephone no.	1 Date of contribution	OMB No. 1545-1959 2012 Form 1098-C	**Contributions of Motor Vehicles, Boats, and Airplanes**
	2a Year / 2b Make / 2c Model		
DONEE'S federal identification number / DONOR'S identification number 3.40"	3 Vehicle or other identification number 2.80"		
DONOR'S name 7.16"	4a ☐ Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
Street address (including apt. no.)	4b Date of sale		
City, state, and ZIP code	4c Gross proceeds from sale (see instructions) $		**Copy A**

5a ☐ Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use

5b ☐ Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose

5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use

6a Did you provide goods or services in exchange for the vehicle? . . . . ▶ Yes ☐ No ☐

6b Value of goods and services provided in exchange for the vehicle

$

6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . ▶ ☐

7 Under the law, the donor may not claim a deduction of more than $500 for this vehicle if this box is checked . . . . . . ▶ ☐

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

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

Exhibit E

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576 **2012** Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S federal identification no.	BORROWER'S social security number	**1** Student loan interest received by lender $ ← 2.80" →		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
BORROWER'S name ← 3.40" →				
Street address (including apt. no.)				
City, state, and ZIP code 2.83"				
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . ☐		

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

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

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576 **2012** Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S federal identification no.	BORROWER'S social security number	**1** Student loan interest received by lender $		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . ☐		

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

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8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number			OMB No. 1545-1576 **2012** Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S federal identification no.	BORROWER'S social security number	**1** Student loan interest received by lender $		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . ☐		

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

Exhibit F

☐ VOID ☐ CORRECTED

4.95"

Filer's name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 2012 Form 1098-MA
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments $	
Homeowner's name 3.40"		2. State HFA/HUD mortgage assistance payments 3" $	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments $	
City, state, and ZIP code (optional)			
Account number (optional)			

7.50"

Mortgage Assistance Payments

Copy A

For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Form 1098-MA Cat. No. 58017D Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

Filer's name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 2012 Form 1098-MA
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments $	
Homeowner's name		2. State HFA/HUD mortgage assistance payments $	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments $	
City, state, and ZIP code (optional)			
Account number (optional)			

Mortgage Assistance Payments

Copy A

For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Form 1098-MA Cat. No. 58017D Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

Filer's name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 2012 Form 1098-MA
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments $	
Homeowner's name		2. State HFA/HUD mortgage assistance payments $	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments $	
City, state, and ZIP code (optional)			
Account number (optional)			

Mortgage Assistance Payments

Copy A

For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Form 1098-MA Cat. No. 58017D Department of the Treasury - Internal Revenue Service

Exhibit G

.33"

8383 ☐ VOID ☐ CORRECTED 6.25"

FILER'S name, street address, city, state, ZIP code, and telephone number	1 Payments received for qualified tuition and related expenses $ 2 Amounts billed for qualified tuition and related expenses $	OMB No. 1545-1574 **2012** Form **1098-T**	**Tuition Statement**
FILER'S federal identification no. / STUDENT'S social security number	3 Check if you have changed your reporting method for 2012 ☐		**Copy A For Internal Revenue Service Center** .25"
STUDENT'S name 3.40"	4 Adjustments made for a prior year $	5 Scholarships or grants 1.40" $	**File with Form 1096.**
Street address (including apt. no.) City, state, and ZIP code	6 Adjustments to scholarships or grants for a prior year 2.80" $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 ▶ ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Service Provider/Acct. No. (see instr.) / 8 Check if at least half-time student ☐	9 Check if a graduate student . . . . ☐	10 Ins. contract reimb./refund $	

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

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8383 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number	1 Payments received for qualified tuition and related expenses $ 2 Amounts billed for qualified tuition and related expenses $	OMB No. 1545-1574 **2012** Form **1098-T**	**Tuition Statement**
FILER'S federal identification no. / STUDENT'S social security number	3 Check if you have changed your reporting method for 2012 ☐		**Copy A For Internal Revenue Service Center**
STUDENT'S name	4 Adjustments made for a prior year $	5 Scholarships or grants $	**File with Form 1096.**
Street address (including apt. no.) City, state, and ZIP code	6 Adjustments to scholarships or grants for a prior year $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 ▶ ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Service Provider/Acct. No. (see instr.) / 8 Check if at least half-time student ☐	9 Check if a graduate student . . . . ☐	10 Ins. contract reimb./refund $	

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

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8383 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number	1 Payments received for qualified tuition and related expenses $ 2 Amounts billed for qualified tuition and related expenses $	OMB No. 1545-1574 **2012** Form **1098-T**	**Tuition Statement**
FILER'S federal identification no. / STUDENT'S social security number	3 Check if you have changed your reporting method for 2012 ☐		**Copy A For Internal Revenue Service Center**
STUDENT'S name	4 Adjustments made for a prior year $	5 Scholarships or grants $	**File with Form 1096.**
Street address (including apt. no.) City, state, and ZIP code	6 Adjustments to scholarships or grants for a prior year $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 ▶ ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Service Provider/Acct. No. (see instr.) / 8 Check if at least half-time student ☐	9 Check if a graduate student . . . . ☐	10 Ins. contract reimb./refund $	

Form **1098-T** Cat. No. 25087J

Exhibit H

8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 2012 Form 1099-A	**Acquisition or Abandonment of Secured Property**
LENDER'S federal identification number / BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
BORROWER'S name	3	4 Fair market value of property 1.40" $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	5 Check here if the borrower was personally liable for repayment of the debt . . . . ▶ ☐ 1.30"		
City, state, and ZIP code	6 Description of property		
Account number (see instructions)			

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

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8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 2012 Form 1099-A	**Acquisition or Abandonment of Secured Property**
LENDER'S federal identification number / BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
BORROWER'S name	3	4 Fair market value of property $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	5 Check here if the borrower was personally liable for repayment of the debt . . . . ▶ ☐		
City, state, and ZIP code	6 Description of property		
Account number (see instructions)			

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

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8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 2012 Form 1099-A	**Acquisition or Abandonment of Secured Property**
LENDER'S federal identification number / BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
BORROWER'S name	3	4 Fair market value of property $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	5 Check here if the borrower was personally liable for repayment of the debt . . . . ▶ ☐		
City, state, and ZIP code	6 Description of property		
Account number (see instructions)			

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

Exhibit I

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1.50"

1a Date of sale or exchange

1b Date of acquisition

1c Type of gain or loss

Short-term ☐

Long-term ☐

OMB No. 1545-0715

2012

Form 1099-B

Proceeds From Broker and Barter Exchange Transactions

1d Stock or other symbol

1e Quantity sold

PAYER'S federal identification number

RECIPIENT'S identification number

2a Stocks, bonds, etc.

$

Reported to IRS ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums

1.95"

2b Check if loss not allowed based on amount in box 2a ☐

RECIPIENT'S name

3 Cost or other basis

$

4 Federal income tax withheld

$

Copy A For Internal Revenue Service Center

5 Wash sale loss disallowed

$

6 Check if:

3.90"

a ☐ Noncovered security

b ☐ Basis reported to IRS

Street address (including apt. no.)

7 Bartering

1.40"

$

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

City, state, and ZIP code

8 Description

Account number (see instructions)

2nd TIN not. ☐

0.60"

9 Profit or (loss) realized in 2012 on closed contracts

$

10 Unrealized profit or (loss) on open contracts—12/31/2011

4.20"

$

13 State

14 State identification no.

CUSIP number

11 Unrealized profit or (loss) on open contracts—12/31/2012

$

12 Aggregate profit or (loss) on contracts

$

15 State tax withheld

$

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

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7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1a Date of sale or exchange

1b Date of acquisition

1c Type of gain or loss

Short-term ☐

Long-term ☐

OMB No. 1545-0715

2012

Form 1099-B

Proceeds From Broker and Barter Exchange Transactions

1d Stock or other symbol

1e Quantity sold

PAYER'S federal identification number

RECIPIENT'S identification number

2a Stocks, bonds, etc.

$

Reported to IRS ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums

2b Check if loss not allowed based on amount in box 2a ☐

RECIPIENT'S name

3 Cost or other basis

$

4 Federal income tax withheld

$

Copy A For Internal Revenue Service Center

5 Wash sale loss disallowed

$

6 Check if:

a ☐ Noncovered security

b ☐ Basis reported to IRS

Street address (including apt. no.)

7 Bartering

$

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

City, state, and ZIP code

8 Description

Account number (see instructions)

2nd TIN not. ☐

9 Profit or (loss) realized in 2012 on closed contracts

$

10 Unrealized profit or (loss) on open contracts—12/31/2011

$

13 State

14 State identification no.

CUSIP number

11 Unrealized profit or (loss) on open contracts—12/31/2012

$

12 Aggregate profit or (loss) on contracts

$

15 State tax withheld

$

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

Exhibit J

8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	**Cancellation of Debt**
		2 Amount of debt discharged $	**2012**	
		3 Interest if included in box 2 $	Form **1099-C**	
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description 2.80"		**Copy A For Internal Revenue Service Center**
DEBTOR'S name 3.40"				**File with Form 1096.**
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt . . . . ▶ ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)		6 Identifiable event code 1.40"	7 Fair market value of property $ 1.40"	1.35"

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

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8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	**Cancellation of Debt**
		2 Amount of debt discharged $	**2012**	
		3 Interest if included in box 2 $	Form **1099-C**	
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		**Copy A For Internal Revenue Service Center**
DEBTOR'S name				**File with Form 1096.**
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt . . . . ▶ ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property $	

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

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8585 ☐ VOID ☐ CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	**Cancellation of Debt**
		2 Amount of debt discharged $	**2012**	
		3 Interest if included in box 2 $	Form **1099-C**	
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		**Copy A For Internal Revenue Service Center**
DEBTOR'S name				**File with Form 1096.**
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt . . . . ▶ ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property $	

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

Exhibit K

7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.	1 Date of sale or exchange	OMB No. 1545-1814 2012 Form 1099-CAP	**Changes in Corporate Control and Capital Structure**
	2 Aggregate amount rec'd* ←1.40"→ $		
	3 No. of shares exchanged	4 Classes of stock exchanged ←1.40"→	←1.35"→ **Copy A**
CORPORATION'S federal identification no. / SHAREHOLDER'S identification no.			**For Internal Revenue Service Center**
SHAREHOLDER'S name			**File with Form 1096.**
Street address (including apt. no.)			For Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code ←3.40"→	5		
Account number (see instructions)	* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP** Cat. No. 35115M Department of the Treasury - Internal Revenue Service

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7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.	1 Date of sale or exchange	OMB No. 1545-1814 2012 Form 1099-CAP	**Changes in Corporate Control and Capital Structure**
	2 Aggregate amount rec'd* $		
	3 No. of shares exchanged	4 Classes of stock exchanged	**Copy A**
CORPORATION'S federal identification no. / SHAREHOLDER'S identification no.			**For Internal Revenue Service Center**
SHAREHOLDER'S name			**File with Form 1096.**
Street address (including apt. no.)			For Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code	5		
Account number (see instructions)	* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP** Cat. No. 35115M Department of the Treasury - Internal Revenue Service

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7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.	1 Date of sale or exchange	OMB No. 1545-1814 2012 Form 1099-CAP	**Changes in Corporate Control and Capital Structure**
	2 Aggregate amount rec'd* $		
	3 No. of shares exchanged	4 Classes of stock exchanged	**Copy A**
CORPORATION'S federal identification no. / SHAREHOLDER'S identification no.			**For Internal Revenue Service Center**
SHAREHOLDER'S name			**File with Form 1096.**
Street address (including apt. no.)			For Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code	5		
Account number (see instructions)	* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP** Cat. No. 35115M Department of the Treasury - Internal Revenue Service

Exhibit L

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Total ordinary dividends $	OMB No. 1545-0110 2012 Form 1099-DIV		**Dividends and Distributions**
	1b Qualified dividends 1.40" $			
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $		**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain $	2d Collectibles (28%) gain $	
RECIPIENT'S name		3 Nondividend distributions $	4 Federal income tax withheld $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
			5 Investment expenses $	
Street address (including apt. no.)		6 Foreign tax paid $	7 Foreign country or U.S. possession	
City, state, and ZIP code		8 Cash liquidation distributions $	9 Noncash liquidation distributions $	
Account number (see instructions) 2.80"	2nd TIN not. .60" ☐	10 Exempt-interest dividends $	11 Specified private activity bond interest dividends 4.50" $	
		12 State	13 State identification no.	14 State tax withheld $

Form **1099-DIV** Cat. No. 14415N Department of the Treasury - Internal Revenue Service

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9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Total ordinary dividends $	OMB No. 1545-0110 2012 Form 1099-DIV		**Dividends and Distributions**
	1b Qualified dividends $			
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $		**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain $	2d Collectibles (28%) gain $	
RECIPIENT'S name		3 Nondividend distributions $	4 Federal income tax withheld $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
			5 Investment expenses $	
Street address (including apt. no.)		6 Foreign tax paid $	7 Foreign country or U.S. possession	
City, state, and ZIP code		8 Cash liquidation distributions $	9 Noncash liquidation distributions $	
Account number (see instructions)	2nd TIN not. ☐	10 Exempt-interest dividends $	11 Specified private activity bond interest dividends $	
		12 State	13 State identification no.	14 State tax withheld $

Form **1099-DIV** Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit M

8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation 1.40" $ 2 State or local income tax refunds, credits, or offsets $	OMB No. 1545-0120 2012 Form 1099-G	**Certain Government Payments**
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld $	1.10" **Copy A**
RECIPIENT'S name		5 ATAA/RTAA payments $	6 Taxable grants $	**For Internal Revenue Service Center**
Street address (including apt. no.)		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	**File with Form 1096.**
City, state, and ZIP code		9 Market gain $		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld $

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

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8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation $ 2 State or local income tax refunds, credits, or offsets $	OMB No. 1545-0120 2012 Form 1099-G	**Certain Government Payments**
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld $	**Copy A**
RECIPIENT'S name		5 ATAA/RTAA payments $	6 Taxable grants $	**For Internal Revenue Service Center**
Street address (including apt. no.)		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	**File with Form 1096.**
City, state, and ZIP code		9 Market gain $		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld $

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

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8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation $ 2 State or local income tax refunds, credits, or offsets $	OMB No. 1545-0120 2012 Form 1099-G	**Certain Government Payments**
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld $	**Copy A**
RECIPIENT'S name		5 ATAA/RTAA payments $	6 Taxable grants $	**For Internal Revenue Service Center**
Street address (including apt. no.)		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	**File with Form 1096.**
City, state, and ZIP code		9 Market gain $		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld $

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

Exhibit N

7171 ☐ VOID ☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments $ 2 No. of mos. HCTC payments received	OMB No. 1545-1813 2012 Form 1099-H	**Health Coverage Tax Credit (HCTC) Advance Payments**
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. $	9 July 1.40" $	**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name 3.40"		4 Feb. $	10 Aug. $	**File with Form 1096.**
		5 Mar. $	11 Sept. $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		6 Apr. 1.40" $	12 Oct. $	
City, state, and ZIP code		7 May $	13 Nov. $	
		8 June $	14 Dec. $	

Form **1099-H** Cat. No. 34912D Department of the Treasury - Internal Revenue Service

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7171 ☐ VOID ☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments $ 2 No. of mos. HCTC payments received	OMB No. 1545-1813 2012 Form 1099-H	**Health Coverage Tax Credit (HCTC) Advance Payments**
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. $	9 July $	**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		4 Feb. $	10 Aug. $	**File with Form 1096.**
		5 Mar. $	11 Sept. $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		6 Apr. $	12 Oct. $	
City, state, and ZIP code		7 May $	13 Nov. $	
		8 June $	14 Dec. $	

Form **1099-H** Cat. No. 34912D Department of the Treasury - Internal Revenue Service

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7171 ☐ VOID ☐ CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments $ 2 No. of mos. HCTC payments received	OMB No. 1545-1813 2012 Form 1099-H	**Health Coverage Tax Credit (HCTC) Advance Payments**
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. $	9 July $	**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		4 Feb. $	10 Aug. $	**File with Form 1096.**
		5 Mar. $	11 Sept. $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		6 Apr. $	12 Oct. $	
City, state, and ZIP code		7 May $	13 Nov. $	
		8 June $	14 Dec. $	

Form **1099-H** Cat. No. 34912D Department of the Treasury - Internal Revenue Service

Exhibit O

9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
		1 Interest income $	2012	Interest Income
		2 Early withdrawal penalty $	Form 1099-INT	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations $		Copy A For Internal Revenue Service Center
RECIPIENT'S name		4 Federal income tax withheld 1.40" $	5 Investment expenses $	File with Form 1096.
Street address (including apt. no.)		6 Foreign tax paid $	7 Foreign country or U.S. possession	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code 0.60"		8 Tax-exempt interest $	9 Specified private activity bond interest $	
Account number (see instructions) 2.80	2nd TIN not. ☐	10 Tax-exempt bond CUSIP no.	11 State 0.40" | 12 State identification no. 1" 4.15"	13 State tax withheld $

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

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9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
		1 Interest income $	2012	Interest Income
		2 Early withdrawal penalty $	Form 1099-INT	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations $		Copy A For Internal Revenue Service Center
RECIPIENT'S name		4 Federal income tax withheld $	5 Investment expenses $	File with Form 1096.
Street address (including apt. no.)		6 Foreign tax paid $	7 Foreign country or U.S. possession	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		8 Tax-exempt interest $	9 Specified private activity bond interest $	
Account number (see instructions)	2nd TIN not. ☐	10 Tax-exempt bond CUSIP no.	11 State | 12 State identification no.	13 State tax withheld $

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

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9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
		1 Interest income $	2012	Interest Income
		2 Early withdrawal penalty $	Form 1099-INT	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations $		Copy A For Internal Revenue Service Center
RECIPIENT'S name		4 Federal income tax withheld $	5 Investment expenses $	File with Form 1096.
Street address (including apt. no.)		6 Foreign tax paid $	7 Foreign country or U.S. possession	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code		8 Tax-exempt interest $	9 Specified private activity bond interest $	
Account number (see instructions)	2nd TIN not. ☐	10 Tax-exempt bond CUSIP no.	11 State | 12 State identification no.	13 State tax withheld $

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

Exhibit P

1010 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205	**Payment Card and Third Party Network Transactions**
	PAYEE'S taxpayer identification no.	**2012** Form **1099-K**	
	1 Gross amount of payment card/ third party network transactions $	**2** Merchant category code	**Copy A For Internal Revenue Service Center**
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party ☐ — Check to indicate transactions reported are: Payment card ☐ Third party network ☐	**3** Number of purchase transactions (optional)	**4**	**File with Form 1096.**
PAYEE'S name	**5a** January $	**5b** February $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
	5c March $	**5d** April $	
Street address (including apt. no.)	**5e** May $	**5f** June $	
	5g July $	**5h** August $	
City, state, and ZIP code	**5i** September $	**5j** October $	
PSE'S name and telephone number	**5k** November $	**5l** December $	
Account number (see instructions)	**6**	**7**	**8**

0.1 in 1.56"

Form **1099-K** Cat. No. 54118B IRS.gov/form1099k Department of the Treasury - Internal Revenue Service

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1010 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205	**Payment Card and Third Party Network Transactions**
	PAYEE'S taxpayer identification no.	**2012** Form **1099-K**	
	1 Gross amount of payment card/ third party network transactions $	**2** Merchant category code	**Copy A For Internal Revenue Service Center**
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party ☐ — Check to indicate transactions reported are: Payment card ☐ Third party network ☐	**3** Number of purchase transactions (optional)	**4**	**File with Form 1096.**
PAYEE'S name	**5a** January $	**5b** February $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
	5c March $	**5d** April $	
Street address (including apt. no.)	**5e** May $	**5f** June $	
	5g July $	**5h** August $	
City, state, and ZIP code	**5i** September $	**5j** October $	
PSE'S name and telephone number	**5k** November $	**5l** December $	
Account number (see instructions)	**6**	**7**	**8**

Form **1099-K** Cat. No. 54118B IRS.gov/form1099k Department of the Treasury - Internal Revenue Service

Exhibit Q

9393 ◄ VOID CORRECTED 4.50" ►

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Gross long-term care benefits paid $ 2 Accelerated death benefits paid $	OMB No. 1545-1519 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
PAYER'S federal identification number / POLICYHOLDER'S identification number	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S social security no. ◄ 1.40" ►	Copy A For Internal Revenue Service Center File with Form 1096.
POLICYHOLDER'S name ◄ 3.4" ►	INSURED'S name		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Street address (including apt. no.)	Street address (including apt. no.) ◄ 2.80" ►		
City, state, and ZIP code	City, state, and ZIP code		
Account number (see instructions) / 4 Qualified contract ☐ (optional)	5 Check, if applicable: (optional) ☐ Chronically ill ☐ Terminally ill	Date certified	

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

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Gross long-term care benefits paid $ 2 Accelerated death benefits paid $	OMB No. 1545-1519 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
PAYER'S federal identification number / POLICYHOLDER'S identification number	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096.
POLICYHOLDER'S name	INSURED'S name		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Street address (including apt. no.)	Street address (including apt. no.)		
City, state, and ZIP code	City, state, and ZIP code		
Account number (see instructions) / 4 Qualified contract ☐ (optional)	5 Check, if applicable: (optional) ☐ Chronically ill ☐ Terminally ill	Date certified	

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

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Gross long-term care benefits paid $ 2 Accelerated death benefits paid $	OMB No. 1545-1519 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
PAYER'S federal identification number / POLICYHOLDER'S identification number	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S social security no.	Copy A For Internal Revenue Service Center File with Form 1096.
POLICYHOLDER'S name	INSURED'S name		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Street address (including apt. no.)	Street address (including apt. no.)		
City, state, and ZIP code	City, state, and ZIP code		
Account number (see instructions) / 4 Qualified contract ☐ (optional)	5 Check, if applicable: (optional) ☐ Chronically ill ☐ Terminally ill	Date certified	

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

Exhibit R

.3125" .50"

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Rents 1.40" $	OMB No. 1545-0115 **2012** Form **1099-MISC**	**Miscellaneous Income**	
	2 Royalties $			
4.50"	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**	.25"
PAYER'S federal identification number / RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $	**File with Form 1096.**	
RECIPIENT'S name 3.4"	7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**	
Street address (including apt. no.)	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $		
City, state, and ZIP code	11	12		
Account number (see instructions) / 2nd TIN not. ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $		
15a Section 409A deferrals $ / 15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $	

5.50"

Form **1099-MISC** Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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1.00"

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Rents $	OMB No. 1545-0115 **2012** Form **1099-MISC**	**Miscellaneous Income**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
PAYER'S federal identification number / RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $	**File with Form 1096.**
RECIPIENT'S name	7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
City, state, and ZIP code	11	12	
Account number (see instructions) / 2nd TIN not. ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $ / 15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** Cat. No. 14425J Department of the Treasury - Internal Revenue Service

.45"

Exhibit S

9696 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Original issue discount for 2012 ← 1.40" → $ **2** Other periodic interest $	OMB No. 1545-0117 **2012** Form **1099-OID**	**Original Issue Discount**
PAYER'S federal identification number	RECIPIENT'S identification number	**3** Early withdrawal penalty $	**4** Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		**5** Description		**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		**6** Original issue discount on U.S. Treasury obligations $		
City, state, and ZIP code		**7** Investment expenses $		
Account number (see instructions) ← 2.80" →	2nd TIN not. ☐	8 State ← 9 State identification no. 4.15" →	**10** State tax withheld $	

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

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9696 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Original issue discount for 2012 $ **2** Other periodic interest $	OMB No. 1545-0117 **2012** Form **1099-OID**	**Original Issue Discount**
PAYER'S federal identification number	RECIPIENT'S identification number	**3** Early withdrawal penalty $	**4** Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		**5** Description		**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		**6** Original issue discount on U.S. Treasury obligations $		
City, state, and ZIP code		**7** Investment expenses $		
Account number (see instructions)	2nd TIN not. ☐	8 State / 9 State identification no.	**10** State tax withheld $	

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

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9696 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Original issue discount for 2012 $ **2** Other periodic interest $	OMB No. 1545-0117 **2012** Form **1099-OID**	**Original Issue Discount**
PAYER'S federal identification number	RECIPIENT'S identification number	**3** Early withdrawal penalty $	**4** Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		**5** Description		**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		**6** Original issue discount on U.S. Treasury obligations $		
City, state, and ZIP code		**7** Investment expenses $		
Account number (see instructions)	2nd TIN not. ☐	8 State / 9 State identification no.	**10** State tax withheld $	

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

Exhibit T

9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends $ ← 1.40" →	OMB No. 1545-0118 2012 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions $		
		3 Per-unit retain allocations $		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld $		**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations $	6 Domestic production activities deduction $	**File with Form 1096.**
Street address (including apt. no.)			7 Investment credit $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		8 Work opportunity credit $	9 Patron's AMT adjustment $	
Account number (see instructions) ← 2.80" →	2nd TIN not. ☐	10 Other credits and deductions $ ← 4.15" →		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

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9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends $	OMB No. 1545-0118 2012 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions $		
		3 Per-unit retain allocations $		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld $		**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations $	6 Domestic production activities deduction $	**File with Form 1096.**
Street address (including apt. no.)			7 Investment credit $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		8 Work opportunity credit $	9 Patron's AMT adjustment $	
Account number (see instructions)	2nd TIN not. ☐	10 Other credits and deductions $		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

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9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends $	OMB No. 1545-0118 2012 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions $		
		3 Per-unit retain allocations $		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld $		**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations $	6 Domestic production activities deduction $	**File with Form 1096.**
Street address (including apt. no.)			7 Investment credit $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		8 Work opportunity credit $	9 Patron's AMT adjustment $	
Account number (see instructions)	2nd TIN not. ☐	10 Other credits and deductions $		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

Exhibit U

3131 ☐ VOID ☐ CORRECTED 4.5"

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no. 2.83" 3.4"		1 Gross distribution 1.40" $ 2 Earnings $	OMB No. 1545-1760 2012 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis $	4 Trustee-to-trustee transfer ☐ 1.40"
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private ☐ or State ☐ • Coverdell ESA ☐	6 Check if the recipient is not the designated beneficiary ☐ 3.25"
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

Payments From Qualified Education Programs (Under Sections 529 and 530)

Copy A For Internal Revenue Service Center

File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no.		1 Gross distribution $ 2 Earnings $	OMB No. 1545-1760 2012 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis $	4 Trustee-to-trustee transfer ☐
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private ☐ or State ☐ • Coverdell ESA ☐	6 Check if the recipient is not the designated beneficiary ☐
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

Payments From Qualified Education Programs (Under Sections 529 and 530)

Copy A For Internal Revenue Service Center

File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no.		1 Gross distribution $ 2 Earnings $	OMB No. 1545-1760 2012 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis $	4 Trustee-to-trustee transfer ☐
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private ☐ or State ☐ • Coverdell ESA ☐	6 Check if the recipient is not the designated beneficiary ☐
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

Payments From Qualified Education Programs (Under Sections 529 and 530)

Copy A For Internal Revenue Service Center

File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service

Exhibit V

.3125" .50"

9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code 4.50"		1 Gross distribution 1.40" $	OMB No. 1545-0119 2012 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. .25"
		2a Taxable amount $		
		2b Taxable amount not determined ☐ 2.65"	Total distribution ☐ 1.25"	Copy A For Internal Revenue Service Center
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	File with Form 1096.
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums .40" $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		7 Distribution code(s) 1.00" | IRA/ SEP/ SIMPLE ☐	8 Other 1.00" .40" 2.50" $ %	
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution 1.10" $ $
Account number (see instructions)		15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

5.50"

Form **1099-R** Cat. No. 14436Q www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

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1.00"

.45"

9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution $	OMB No. 1545-0119 2012 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount $		
		2b Taxable amount not determined ☐	Total distribution ☐	Copy A For Internal Revenue Service Center
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	File with Form 1096.
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)		7 Distribution code(s) | IRA/ SEP/ SIMPLE ☐	8 Other $ %	
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $	11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution $ $
Account number (see instructions)		15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form **1099-R** Cat. No. 14436Q www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

Exhibit W

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing 1.40" 2 Gross proceeds $	OMB No. 1545-0997 2012 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S federal identification number 1.70" / TRANSFEROR'S identification number 1.70"	3 Address or legal description (including city, state, and ZIP code) 2.80"		1.10" **Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
TRANSFEROR'S name			
Street address (including apt. no.)			
City, state, and ZIP code	4 Check here if the transferor received or will receive property or services as part of the consideration ▶ ☐		
Account or escrow number (see instructions)	5 Buyer's part of real estate tax $		

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

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7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing 2 Gross proceeds $	OMB No. 1545-0997 2012 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S federal identification number / TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
TRANSFEROR'S name			
Street address (including apt. no.)			
City, state, and ZIP code	4 Check here if the transferor received or will receive property or services as part of the consideration ▶ ☐		
Account or escrow number (see instructions)	5 Buyer's part of real estate tax $		

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

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7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing 2 Gross proceeds $	OMB No. 1545-0997 2012 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S federal identification number / TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		**Copy A For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
TRANSFEROR'S name			
Street address (including apt. no.)			
City, state, and ZIP code	4 Check here if the transferor received or will receive property or services as part of the consideration ▶ ☐		
Account or escrow number (see instructions)	5 Buyer's part of real estate tax $		

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

Exhibit X

9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code			OMB No. 1545-1517 2012 Form **1099-SA**	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution 1.40" $	2 Earnings on excess cont. $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		3 Distribution code	4 FMV on date of death 1.40" $	**File with Form 1096.**
Street address (including apt. no.)		5 HSA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		Archer MSA ☐ 3.10" MA MSA ☐		
Account number (see instructions)				

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

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9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code			OMB No. 1545-1517 2012 Form **1099-SA**	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution $	2 Earnings on excess cont. $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		3 Distribution code	4 FMV on date of death $	**File with Form 1096.**
Street address (including apt. no.)		5 HSA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		Archer MSA ☐ MA MSA ☐		
Account number (see instructions)				

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

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9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code			OMB No. 1545-1517 2012 Form **1099-SA**	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution $	2 Earnings on excess cont. $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		3 Distribution code	4 FMV on date of death $	**File with Form 1096.**
Street address (including apt. no.)		5 HSA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code		Archer MSA ☐ MA MSA ☐		
Account number (see instructions)				

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

Exhibit Y

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted 2 Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2010)	**Exercise of an Incentive Stock Option Under Section 422(b)**
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share $	4 Fair market value per share on exercise date $	**Copy A** **For Internal Revenue Service Center**
EMPLOYEE'S name		5 No. of shares transferred		**File with Form 1096.**
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		For Privacy Act and Paperwork Reduction Act Notice, see the **most current version of the General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)				

Form **3921** (Rev. October 2010) Cat. No. 41179O Department of the Treasury - Internal Revenue Service

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2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted 2 Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2010)	**Exercise of an Incentive Stock Option Under Section 422(b)**
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share $	4 Fair market value per share on exercise date $	**Copy A** **For Internal Revenue Service Center**
EMPLOYEE'S name		5 No. of shares transferred		**File with Form 1096.**
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		For Privacy Act and Paperwork Reduction Act Notice, see the **most current version of the General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)				

Form **3921** (Rev. October 2010) Cat. No. 41179O Department of the Treasury - Internal Revenue Service

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2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted 2 Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2010)	**Exercise of an Incentive Stock Option Under Section 422(b)**
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share $	4 Fair market value per share on exercise date $	**Copy A** **For Internal Revenue Service Center**
EMPLOYEE'S name		5 No. of shares transferred		**File with Form 1096.**
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		For Privacy Act and Paperwork Reduction Act Notice, see the **most current version of the General Instructions for Certain Information Returns.**
City, state, and ZIP code				
Account number (see instructions)				

Form **3921** (Rev. October 2010) Cat. No. 41179O Department of the Treasury - Internal Revenue Service

Exhibit Z

2626 ☐ VOID ☐ CORRECTED

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

Form **3922** (Rev. October 2010) Cat. No. 41180P Department of the Treasury - Internal Revenue Service

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2626 ☐ VOID ☐ CORRECTED

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

Form **3922** (Rev. October 2010) Cat. No. 41180P Department of the Treasury - Internal Revenue Service

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2626 ☐ VOID ☐ CORRECTED

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

Form **3922** (Rev. October 2010) Cat. No. 41180P Department of the Treasury - Internal Revenue Service

Exhibit AA

2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $	OMB No. 1545-0747 2012 Form 5498	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	4 Recharacterized contributions $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S federal identification no. / PARTICIPANT'S social security number	5 Fair market value of account 1.40" $	6 Life insurance cost included in box 1 $	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
	8 SEP contributions $	9 SIMPLE contributions $	
Street address (including apt. no.)	10 Roth IRA contributions $	11 Check if RMD for 2013 ☐	
	12a RMD date	12b RMD amount $	
City, state, and ZIP code	13a Postponed contribution $	13b Year / 13c Code	
	14a Repayments 1.40" $	14b Code 1.40"	
Account number (see instructions)			

Form **5498** Cat. No. 50010C www.irs.gov/form5498 Department of the Treasury - Internal Revenue Service

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2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $	OMB No. 1545-0747 2012 Form 5498	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	4 Recharacterized contributions $	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S federal identification no. / PARTICIPANT'S social security number	5 Fair market value of account $	6 Life insurance cost included in box 1 $	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
	8 SEP contributions $	9 SIMPLE contributions $	
Street address (including apt. no.)	10 Roth IRA contributions $	11 Check if RMD for 2013 ☐	
	12a RMD date	12b RMD amount $	
City, state, and ZIP code	13a Postponed contribution $	13b Year / 13c Code	
	14a Repayments $	14b Code	
Account number (see instructions)			

Form **5498** Cat. No. 50010C www.irs.gov/form5498 Department of the Treasury - Internal Revenue Service

Exhibit BB

7272 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Coverdell ESA contributions $ 2 Rollover contributions $	OMB No. 1545-1815 2012 Form 5498-ESA	Coverdell ESA Contribution Information
TRUSTEE'S/ISSUER'S federal identification no. | BENEFICIARY'S social security number			Copy A For Internal Revenue Service Center
BENEFICIARY'S name			File with Form 1096.
Street address (including apt. no.)			For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
City, state, and ZIP code			
Account number (see instructions)			

3.00"

2.85"

1.45"

1.45"

1.40"

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

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Exhibit CC

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code	1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 $ 2 Total contributions made in 2012 $	OMB No. 1545-1518 **2012** Form **5498-SA**	**HSA, Archer MSA, or Medicare Advantage MSA Information**
TRUSTEE'S federal identification number | PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 $		**Copy A For Internal Revenue Service Center**
PARTICIPANT'S name	4 Rollover contributions $	5 Fair market value of HSA, Archer MSA, or MA MSA $	**File with Form 1096.**
Street address (including apt. no.)	6 HSA ☐ Archer MSA ☐ MA MSA ☐	3.00"	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code			
Account number (see instructions)			

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

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2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code	1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 $ 2 Total contributions made in 2012 $	OMB No. 1545-1518 **2012** Form **5498-SA**	**HSA, Archer MSA, or Medicare Advantage MSA Information**
TRUSTEE'S federal identification number | PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 $		**Copy A For Internal Revenue Service Center**
PARTICIPANT'S name	4 Rollover contributions $	5 Fair market value of HSA, Archer MSA, or MA MSA $	**File with Form 1096.**
Street address (including apt. no.)	6 HSA ☐ Archer MSA ☐ MA MSA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code			
Account number (see instructions)			

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

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2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code	1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 $ 2 Total contributions made in 2012 $	OMB No. 1545-1518 **2012** Form **5498-SA**	**HSA, Archer MSA, or Medicare Advantage MSA Information**
TRUSTEE'S federal identification number | PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 $		**Copy A For Internal Revenue Service Center**
PARTICIPANT'S name	4 Rollover contributions $	5 Fair market value of HSA, Archer MSA, or MA MSA $	**File with Form 1096.**
Street address (including apt. no.)	6 HSA ☐ Archer MSA ☐ MA MSA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
City, state, and ZIP code			
Account number (see instructions)			

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

EXHIBIT DD

3232 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Street address	3 Type of wager	4 Date won	**2012** Form W-2G
City, state, and ZIP code	5 Transaction	6 Race	**Certain Gambling Winnings**
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	
WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	**File with Form 1096.**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶ **Date ▶**

Copy A For Internal Revenue Service Center

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

3232 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Street address	3 Type of wager	4 Date won	**2012** Form W-2G
City, state, and ZIP code	5 Transaction	6 Race	**Certain Gambling Winnings**
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	
WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	**File with Form 1096.**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶ **Date ▶**

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

3232 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Street address	3 Type of wager	4 Date won	**2012** Form W-2G
City, state, and ZIP code	5 Transaction	6 Race	**Certain Gambling Winnings**
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	
WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	**File with Form 1096.**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶ **Date ▶**

Copy A For Internal Revenue Service Center

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

Exhibit EE

5.50"

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

2012

OMB No. 1545-0096

Copy A for Internal Revenue Service

☐ **AMENDED** ☐ **PRO-RATA BASIS REPORTING**

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate . / 6 Exemption code	7 Federal tax withheld / 8 Withholding by other agents / 9 Total withholding credit

10 Amount repaid to recipient	**14** Recipient's U.S. TIN, if any ▶ ☐ SSN or ITIN ☐ EIN ☐ QI-EIN	
11 Withholding agent's EIN ▶ ☐ EIN ☐ QI-EIN	**15** Recipient's foreign tax identifying number, if any	**16** Country code
12a WITHHOLDING AGENT'S name	**17** NQI's/FLOW-THROUGH ENTITY'S name	**18** Country code
12b Address (number and street)	**19a** NQI's/Entity's address (number and street)	
12c Additional address line (room or suite no.)	**19b** Additional address line (room or suite no.)	
12d City or town, province or state, country, ZIP or foreign postal code	**19c** City or town, province or state, country, ZIP or foreign postal code	
13a RECIPIENT'S name / **13b** Recipient code	**20** NQI's/Entity's U.S. TIN, if any ▶	
13c Address (number and street)	**21** PAYER'S name and TIN (if different from withholding agent's)	
13d Additional address line (room or suite no.)	**22** Recipient account number (optional)	
13e City or town, province or state, country, ZIP or foreign postal code	**23** State income tax withheld / **24** Payer's state tax no.	**25** Name of state

.375"

7.25"

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2012)

8.00"

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

2012

OMB No. 1545-0096

Copy A for Internal Revenue Service

☐ **AMENDED** ☐ **PRO-RATA BASIS REPORTING**

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate . / 6 Exemption code	7 Federal tax withheld / 8 Withholding by other agents / 9 Total withholding credit

10 Amount repaid to recipient	**14** Recipient's U.S. TIN, if any ▶ ☐ SSN or ITIN ☐ EIN ☐ QI-EIN	
11 Withholding agent's EIN ▶ ☐ EIN ☐ QI-EIN	**15** Recipient's foreign tax identifying number, if any	**16** Country code
12a WITHHOLDING AGENT'S name	**17** NQI's/FLOW-THROUGH ENTITY'S name	**18** Country code
12b Address (number and street)	**19a** NQI's/Entity's address (number and street)	
12c Additional address line (room or suite no.)	**19b** Additional address line (room or suite no.)	
12d City or town, province or state, country, ZIP or foreign postal code	**19c** City or town, province or state, country, ZIP or foreign postal code	
13a RECIPIENT'S name / **13b** Recipient code	**20** NQI's/Entity's U.S. TIN, if any ▶	
13c Address (number and street)	**21** PAYER'S name and TIN (if different from withholding agent's)	
13d Additional address line (room or suite no.)	**22** Recipient account number (optional)	
13e City or town, province or state, country, ZIP or foreign postal code	**23** State income tax withheld / **24** Payer's state tax no.	**25** Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2012)

Exhibit FF

4444 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Total payments $	OMB No. 1545-2140 Form **8935** (March 2009)	**Airline Payments Report**
PAYER'S federal identification no.	RECIPIENT'S identification number	**Year**	**Amount**	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name 3.40"		**2a**	**2b** **$**	
		3a 2.80"	**3b** **$**	
Street address (including apt. no.)		**4a**	**4b** **$**	For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
City, state, and ZIP code		**5a**	**5b** 1.40" **$**	
		6a	**6b** **$**	

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

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4444 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Total payments $	OMB No. 1545-2140 Form **8935** (March 2009)	**Airline Payments Report**
PAYER'S federal identification no.	RECIPIENT'S identification number	**Year**	**Amount**	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		**2a**	**2b** **$**	
		3a	**3b** **$**	
Street address (including apt. no.)		**4a**	**4b** **$**	For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
City, state, and ZIP code		**5a**	**5b** **$**	
		6a	**6b** **$**	

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

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4444 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		**1** Total payments $	OMB No. 1545-2140 Form **8935** (March 2009)	**Airline Payments Report**
PAYER'S federal identification no.	RECIPIENT'S identification number	**Year**	**Amount**	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		**2a**	**2b** **$**	
		3a	**3b** **$**	
Street address (including apt. no.)		**4a**	**4b** **$**	For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
City, state, and ZIP code		**5a**	**5b** **$**	
		6a	**6b** **$**	

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service