

## **Telephone Numbers on Substitute Statements to Recipients—Forms W-2G, 1098, and 1099**

### **Announcement 97-60**

The 1997 Instructions for Forms 1099, 1098, 5498, and W-2G indicate that payors should include on statements to recipients the telephone number of a person to contact. On the official Internal Revenue Service forms, this number is included in the filer name and address area on statements to recipients. However, on substitute forms, payors are permitted to include the telephone number in any conspicuous place on the statements.

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