

Rev. Proc. 99-34

TABLE OF CONTENTS

PART ONE – GENERAL INFORMATION

Section 1.1 – Overview of Revenue Procedure 99-34	451
Section 1.2 – Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, and W-2G	454
Section 1.3 – Definitions	456
Section 1.4 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS (Copy A)	457
Section 1.5 – Substitute Statements to Form Recipients and Form Recipient Copies	459

PART TWO – SPECIFICATIONS FOR SUBSTITUTE FORMS TO BE FILED WITH THE IRS (EXCEPT FORM W-2G)

Section 2.1 – Specifications	464
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PART THREE – SPECIFICATIONS FOR SUBSTITUTE FORM W-2G TO BE FILED WITH THE IRS

Section 3.1 – General	467
Section 3.2 – Specifications for Copy A of Form W-2G	467

PART FOUR – ADDITIONAL INSTRUCTIONS FOR SUBSTITUTE FORMS 1098, 1099, 5498, AND W-2G

Section 4.1 – Copies B, C, D, 1, and 2	468
Section 4.2 – OMB Requirements	469
Section 4.3 – Reproducible Copies	470
Section 4.4 – Effect on Other Revenue Procedures	471

PART FIVE – EXHIBITS

Section 5.1 – Exhibits of Forms in the Revenue Procedure	472
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Part 1

General Information

Section 1.1 – Overview of Revenue Procedure 99–34

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 1999 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 a recipient.
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1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for the following information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-E	Student Loan Interest Statement
1098-T	Tuition Payments Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-DIV	Dividends and Distributions
1099-G	Certain Government and Qualified State Tuition Program Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-MSA	Distributions From an MSA or Medicare+Choice MSA
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
5498	IRA Contribution Information
5498-MSA	MSA or Medicare+Choice MSA Information
W-2G	Certain Gambling Winnings

1.1.3 Scope

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

Filers making payments to certain recipients during a calendar year are required by the Internal Revenue Code (IRC) 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 **Section 1.5** for the specifications that apply to form recipient statements (generally Copy B).

In general, section 6011 of the IRC contains requirements for filers of information returns. A filer must file information returns on magnetic media (including electronic filing) 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 on magnetic media.

Exception. Filers are not required to use magnetic media when filing 250 or more Forms 1098-E or 1098-T.

Although not required, small volume filers (fewer than 250 returns during a calendar year) and Form 1098-E and 1098-T filers may file the forms on magnetic media. See the legal requirements for filing information returns (and providing a copy to a payee) in the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G. In addition, see **Pub. 1220**, Specifications for Filing Forms 1098, 1099, 5498, and W- 2G Magnetically or Electronically.

1.1.4 For More Information

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

- For copies of the official forms and the instruction booklet for the reporting year, call our toll-free number **1-800-TAX-FORM (1-800-829-3676)**.
 - The IRS operates a central call site in Martinsburg, WV, to answer questions related to information returns, penalties, and backup withholding. Call **304-263-8700** Monday through Friday 8:30 a.m. to 4:30 p.m. eastern time. The TTY/TDD number is **304-267-3367**.
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1.1.5 Changes to the Revenue Procedure

The following changes have been made to the Revenue Procedure and exhibits:

- **Form 1099-G**
 1. The title was changed to “Certain Government and Qualified State Tuition Program Payments.”
 2. Box 5, “Qualified state tuition program earnings,” was added.
- **Form 1099-INT**
 1. Box 5, “Investment expenses,” was added.
 2. Boxes 5 and 6 were renumbered 6 and 7.
- **Form 1099-MSA**
 1. The title was changed to “Distributions From an MSA or Medicare+Choice MSA.”
 2. Box 4 was added to report the account’s fair market value on the date of the account holder’s death.
 3. A checkbox for a Medicare+Choice MSA was added in new box 5.
 4. New code 6 was added to the distribution codes in box 3 for a death distribution to a nonspouse beneficiary from an MSA after the year of death.
- **Form 1099-OID**
 1. Box 6, “Original issue discount on U.S. Treasury obligations,” was added.
 2. Box 7, “Investment expenses,” was added.
- **Form 1099-R** – The following changes were made to box 7:
 1. Code J was changed to “Distribution from a Roth IRA.”
 2. Code R, “Recharacterized IRA Contribution,” was added.
 3. Codes B, C, and K were eliminated.
- **Form 5498** – The “Roth conv.” checkbox in box 6 was deleted and a new checkbox titled “Rechar.” was added to identify recharacterized IRA contributions in a trustee-to-trustee transfer.
- **Form 5498-MSA**
 1. The title was changed to “MSA or Medicare+Choice MSA Information.”
 2. A “Medicare+Choice MSA” checkbox was added to box 6.
- The IRS mailing address in Section 1.2 has changed as follows:

Internal Revenue Service
Attn: Substitute Forms Program
OP:FS:FP:F:CD
1111 Constitution Ave., NW
Room 5244 IR
Washington, DC 20224

- The Information Reporting Program Bulletin Board System (IRP-BBS) is no longer available and has been deleted from **Sections 1.1** and **4.3**.
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Section 1.2 – Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, and W-2G

1.2.1 Introduction

Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, and W-2G 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
OP:FS:FP:F:CD
1111 Constitution Ave., NW
Room 5244 IR
Washington, DC 20224

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

Forms 1096, 1098, 1099, 5498, and W-2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. **The specifications contained in this revenue procedure apply to 1999 forms only.**

1.2.2 Copy A

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 an information return under section 6721 of the IRC. Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

1.2.3 Copy B and Copy C

Copies B and Copies C of the following forms must contain the information in **Section 1.5** to be considered a “statement” or “official form” under the applicable provisions of the IRC. 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 **Sections 1.5.3 and 1.5.8**.

Copy B of the following forms are:

Form	Recipient
1098	For Payer
1098-E; 1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-LTC	For Policyholder
1099-S	For Transferor
All other Forms 1099	For Recipient
Forms 5498; 5498-MSA	For Participant
Forms W-2G; 1099-R	(These forms may require Copy B to be attached to the Federal income tax return.)

Copy C of the following forms are:

Form	Recipient
1099-LTC	For Insured
1099-R	For Recipient’s Records
W-2G	For Winner’s Records

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

Section 1.3 – Definitions

- 1.3.1 Form Recipient** **Form recipient** means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“payer/borrower,” “borrower,” “student,” “debtor,” “policyholder,” “insured,” “transferor,” “payment recipient,” “participant,” or, in the case of Form W-2G, the “winner”). See **Section 1.2.3** earlier.
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- 1.3.2 Filer** **Filer** means the person or organization required by law to file a form listed in **Section 1.1.2** with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions, trustee or issuer of any individual retirement arrangement or medical savings account, or lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.
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- 1.3.3 Substitute Form** **Substitute form** means a paper substitute of Copy A of an official form listed in **Section 1.1.2** that totally conforms to the provisions in this revenue procedure.
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- 1.3.4 Substitute Form Recipient Statement** **Substitute form recipient statement** means a paper statement of the information reported on a form listed in **Section 1.1.2** that must be furnished to a person (form recipient), as defined under the applicable provisions of the IRC and the applicable regulations.
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- 1.3.5 Composite Substitute Statement** **Composite substitute statement** means one in which two or more required statements (e.g., 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 1.5**. A composite statement **may not** be filed with the IRS.
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Section 1.4 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS (Copy A)

1.4.1 Recipient Information

The form recipient's name, street address, city, state, and ZIP code information should be **typed or machine printed in black ink** in the same format as shown on the official IRS form. Although handwritten forms will be accepted, the IRS prefers that filers **type or machine print** data entries. Also, filers should insert data in the **middle of blocks** well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images. Carbon copies and photocopies are not acceptable. The city, state, and ZIP code must be on the same line.

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

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

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

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

You should use the account number box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item.

Showing the account number is optional. However, it may be to your benefit to include the recipient's account number or designation on paper documents if your recordkeeping system uses for identification purposes the account number or designation in conjunction with, or instead of, the name, social security number, or employer identification number.

If you furnish the account number, the IRS will include it in future notices to you about backup withholding. If you use window envelopes and a reduced rate to mail statements to recipients, be sure the account number does not appear in the window. Otherwise, the Postal Service may not accept them for mailing.

1.4.3 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 pinfeed holes**. Pinfeed holes **must not** be present on forms filed with the IRS.

DO NOT:

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

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

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

1.4.4 Where To File

Mail completed paper forms to the IRS service center shown on the back of Form 1096 and in the 1999 **Instructions for Forms 1099, 1098, 5498, and W-2G**. Specific information needed to complete the forms in this revenue procedure is given in those instructions. A chart is included in those instructions giving a quick guide to which form must be filed to report a particular payment.

Section 1.5 – Substitute Statements to Form Recipients and Form Recipient Copies

1.5.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042–4, 1.6044–5, 1.6049–6, and 1.6050N-1 to determine how certain statements must be provided to recipients (statement mailing requirements for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties).

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.*

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

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

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

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

1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
Note: *For Form 1099-INT, if box 3 is not on your substitute form, you may drop “not included in box 3” from the box 1 caption.*
2. The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.
3. The form recipient statement must contain the following in bold and conspicuous type:
This important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
4. The box caption “**Federal income tax withheld**” must be in boldface type on the form recipient statement.
5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part 4.
6. The form recipient statement must contain the tax year (e.g., 1999), form number (e.g., Form 1099-INT), and form name (e.g., 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 Part 4 for applicable labels and arrangement of assembly of forms.
Note: *Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.*
7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
8. Each recipient statement must include the direct access telephone number of an individual who can answer questions about the statement. **You must include the telephone number conspicuously anywhere on the recipient statement.**
9. Until new regulations are issued, the IRS will not assess penalties for use of a logo (e.g., the name of the payer in any typeface, font, or style, and/or a symbolic icon) or slogan on a recipient statement if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use

of the logo or slogan must not make it less likely for a reasonable payee to recognize the importance of the statement for tax reporting purposes.

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

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

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

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

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed earlier in **Section 1.5.2**.

1. 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.
2. The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
3. 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 (e.g., Federal income tax withheld) or to any other information that applies to money amounts.
4. 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.

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

Statements to form recipients for Forms 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-R, 1099-S, 5498, 5498-MSA, 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. To be acceptable, a substitute form recipient statement must meet the following requirements.

1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
2. The filer's and the form recipient's identifying information required on the official IRS form must be included.
3. Each substitute recipient statement for Forms W-2G, 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, and 1099-S must include the direct access telephone number of an individual who can answer questions about the statement. **You may include**

the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-C, 1099-MSA, 1099-R, 5498, and 5498-MSA are encouraged to furnish telephone numbers.

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

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

Note: *You cannot make this change on Copy A.*

5. You must provide appropriate instructions to the form recipient, similar to those on the official IRS form, to aid in the proper reporting on the form recipient’s income tax return. For payments reported on Form 1099-B, 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 statements required to be furnished in a calendar year.

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 or 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.*

6. If you use carbon to produce recipient statements, the quality of the carbon must meet the following standards:
 - All copies must be **clearly legible**,
 - All copies must be able to be photocopied, and
 - Fading must not diminish legibility and the ability to photocopy.

In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.

7. A mutual fund family may state separately on one document (e.g., one piece of paper) the Form 1099-B information for a recipient from each fund as required by Form 1099-B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund’s (not the mutual fund family’s) name and amount must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds.
8. You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S below and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.
9. For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note: *You cannot make this change on Copy A.*

10. On Copy C of Form 1099-LTC, you may reverse the location of the policyholder’s and the insured’s name, street address, city, state, and ZIP code for easier mailing.
 11. Logos are permitted on substitute recipient statements for the forms listed in this section (**Section 1.5.4**).
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1.5.5 Required Legends for Forms 1098

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

1.5.6 Required Legends for Forms 1099 and W-2G

Forms 1099 and W-2G recipient statements must contain the following legends:

- **Forms 1099-A and 1099-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 taxable income results from this transaction and the IRS determines that it has not been reported.”
 - **Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and W-2G (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.”
 - **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.”
 - **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-MSA** – “This information is being furnished to the Internal Revenue Service.”
 - **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. This information is being furnished to the Internal Revenue Service.”
 - Copy C** – “This information is being furnished to the Internal Revenue Service.”
 - **Form 1099-S** – “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.”
-

1.5.7 Required Legends for Forms 5498

Form 5498 recipient statements must contain the following legends:

- **Form 5498** – “This information is being furnished to the Internal Revenue Service.”

Note: *If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value of the account must contain this legend and a designation of which information is being furnished to the Internal Revenue Service.*

- **Form 5498-MSA** – “The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”
-

1.5.8 Composite Substitute Statements to Recipients for Forms Specified in Section 1.5.4

A composite form recipient statement for the forms specified in **Section 1.5.4** 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 1.5.4** and forms listed in **Section 1.5.2**.

Exceptions. Form 1099-B information may be reported on a composite form with the forms specified in **Section 1.5.2** as described in **Section 1.5.3**. In addition, royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in **Section 1.5.2**.

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 1.5.3 as well as the requirements in **Section 1.5.4**. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is **not** allowed.

Part 2

Specifications for Substitute Forms To Be Filed With the IRS (Except Form W-2G)

Section 2.1 – Specifications

2.1.1 Introduction The following specifications prescribe the format requirements for Forms 1096 and Copy A of Forms 1098, 1099, and 5498. (See Part 3 for Form W-2G specifications.)

2.1.2 Form Identifying Numbers The form identifying number (e.g., 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 checkboxes to the right of the form identifying number must be 10-point boxes; the void checkbox is in print position 25 and the corrected checkbox is in position 33. These measurements are from the left edge of the paper, not including the perforated strip.

2.1.3 Specifications for Form 1096 and Copy A of Forms 1098, 1099, and 5498 The substitute form must be an exact replica of the official IRS form with respect to layout and content.

Note: *To determine the correct form measurements, see Exhibits A through T 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.

2.1.4 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 × 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

2.1.5 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.
- Carbon-coated forms are not permitted. Front and back chemically treated paper cannot be processed properly by machine.
- Chemically transferred images must be black.

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

2.1.6 Printing

All printing on Copy A of Forms 1098, 1099, 5498, and the Form 1096 printing above the statement “Please 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 back of Form 1096, which include filing addresses, must be printed.*

Separation between fields must be 0.1 inch.

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

Other printing requirements are discussed below.

2.1.7 OCR Specifications

The contractor must initiate or have a quality control program to assure OCR ink density. In addition, the contractor must have access to either a MacBeth PCM-II, Kidder 082A, or similar tester to regularly evaluate the ink throughout a shift.

2.1.8 Paper and Ink

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.

2.1.9 Testers

The following testers and ranges are acceptable:

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

Commissioner of Internal Revenue
Attn: OP:FS:M:T:M Room 1225
Tax Products
1111 Constitution Avenue, NW
Washington, DC 20224

2.1.10 Typography

Type must be substantially identical in size and shape to the official form. All rules are either ½-point or ¾-point. Rules must be identical to that on the official IRS form.

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

2.1.11 Dimensions

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

Exception. Form 1099-R contains two documents per page.

There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a 1/32" (0.0313") 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 T in this publication for the correct form measurements.

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

The depth of the individual trim size of each form on a page must be 3⅔ inches, the same depth as the official form.

Exception. The depth of Form 1099-R is 5½ inches.

2.1.12 Other Specifications

The words "For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the **1999 Instructions for Forms 1099, 1098, 5498, and W-2G**" *must* be printed on Copy A; "**For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G**" *must* be printed on Form 1096.

2.1.13 Perforation

Copy A (three per page; two per page for Form 1099-R) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3⅔" forms (5½" for Form 1099-R) on a single copy page of Copy A.

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

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

2.1.14 What To Include

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

Printer's symbol — The GPO symbol must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or the bottom margin on the reverse side of each 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 Catalog Number (Cat. No.) shown on the 1999 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

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

Part 3

Specifications for Substitute Form W-2G To Be Filed With the IRS

Section 3.1 – General

3.1.1 Purpose

The following specifications give the format requirements for Form W-2G (**Copy A only**).

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 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 17×22 -500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either $\frac{1}{2}$ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide \times $3 \frac{3}{8}$ inches deep, exclusive of a $\frac{3}{8}$ inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be $\frac{1}{4}$ inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to avoid smudging.
Printer’s Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement “IRS approved” or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

Part 4

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

Section 4.1 - Copies B, C, D, 1, and 2

4.1.1 Miscellaneous Instructions

The following table gives additional instructions concerning copies B, C, D, 1, and 2 of the forms.

Item	Instructions
Copies	<p>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 required to include all these copies with the privately printed substitute forms. Copies B and, in some cases, C will satisfy the requirement of the law and regulations to provide the statement of information to the form recipient.</p> <p>Note: <i>If an amount of Federal income tax withheld is shown on Form 1099-R or W-2G, Copy B (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Forms 1099-R and W-2G) may be used for filer records. Only Copy A should be filed with the IRS.</i></p>
Arrangement of Assembly	<p>The parts of the assembly must be arranged, from top to bottom, as follows:</p> <ul style="list-style-type: none"> • All forms—Copy A “For Internal Revenue Service Center.” • Form 1098—Copy B “For Payer”; Copy C “For Recipient.” • Form 1098-E—Copy B “For Borrower”; Copy C “For Recipient.” • Form 1098-T—Copy B “For Student”; Copy C “For Filer.” • Form 1099-A—Copy B “For Borrower”; Copy C “For Lender.” • Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, and 1099-PATR—Copy B “For Recipient”; Copy C “For Payer.” • From Form 1099-C—Copy B “For Debtor”; Copy C “For Creditor.” • Form 1099-LTC—Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.” • Form 1099-MISC—Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.” • Form 1099-R—Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.” • Form 1099-S—Copy B “For Transferor”; Copy C “For Filer.” • Form 5498—Copy B “For Participant”; Copy C “For Trustee or Issuer.” • Form 5498-MSA—Copy B “For Participant”; Copy C “For Trustee.” • Form W-2G—Copy 1 “For State Tax Department”; Copy B “Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required.”; Copy D “For Payer.”
Perforations	<p>Perforations are required between forms on all copies except Copy A to make separating the forms easier. Copy A of Form W-2G may be perforated.</p>

Section 4.2 - OMB Requirements

4.2.1 OMB Requirements

Official Office of Management and Budget (OMB) numbers are shown on official IRS printed forms, and are also shown on the forms in the exhibits.

Public Law 96-511 requires that:

- The OMB approve IRS tax forms.
- Each form show the OMB approval number in the upper right corner. (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 5.)
- The form (or its instructions) state:
 1. Why the IRS is collecting the information,
 2. How it will be used, and
 3. Whether it must be given to the IRS.(Any substitute IRS forms or instructions must also contain this information.)

4.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to recipient must show the OMB number as it appears on the official IRS form.
 - For Copy A, the OMB number must appear exactly as shown on the official IRS form.
 - For any copy other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. XXXX-XXXX (preferred) or
 2. OMB # XXXX-XXXX
 - All substitute forms (**Copy A only**) must state “For Privacy Act and Paperwork Reduction Act Notice, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.”
-

Section 4.3 – Reproducible Copies

4.3.1 Introduction

The IRS does not take orders for reproducible and information copies of Federal tax materials. However, other ways to get Federal tax material include:

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

Forms 1096, 1098, 1099 series, and 5498 series are provided electronically on the IRS home page and on the Federal Tax Forms CD-ROM, but 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.

4.3.2 Internet

You can download tax materials from the Internet.

You Can Access the Internet by...	Using...
File Transfer Protocol (FTP)	ftp.irs.gov
World Wide Web	www.irs.gov

4.3.3 IRS Federal Tax Forms CD-ROM

The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. The CD will be available for the upcoming filing season. Order **Pub. 1796**, Federal Tax Products on CD-ROM, by either:

- Calling the National Technical Information Service (NTIS) at **1-877-233-6767** toll free,
 - Using the IRS's Internet Web Site at **www.irs.gov/cdorders**, or
 - Faxing at **703-605-6900**.
-

4.3.4 GPO Supt. of Documents Bookstores

The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions, and publications. Call **202-512-1800** to find the bookstore nearest you.

Section 4.4 – Effect on Other Revenue Procedures

4.4.1 Other Revenue Procedures

Revenue Procedure 98–37, 1998–26 I.R.B. 6, which provides rules and specifications for private printing of 1998 substitute forms and statements to recipients, is superseded.

Part 5

Exhibits

Section 5.1 – Exhibits of Forms in the Revenue Procedure

5.1.1 Purpose

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

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

5.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

Exhibit A

1096 Annual Summary and Transmittal of U.S. Information Returns **99**

FILED'S name

Street address (including room or suite number)

City, state, and ZIP code

If you are not using a preprinted label, enter in Box 1 or 2 below the identification number you used as the filer on the information returns being transmitted. Do not fill in both boxes 1 and 2.

1 Employer identification number 2 Social Security number 3 Total number of forms being transmitted with this Form 1096 4 Total number of forms being transmitted with this Form 1096

Enter an "X" in only one box below to indicate the type of form being filed: 1099-INT 1099-DIV 1099-ORD 1099-PRO 1099-RE 1099-RO 1099-R 1099-SS 1099-NEC 1099-MISC 1099-B 1099-C 1099-DA 1099-FA 1099-PA 1099-RA 1099-CA 1099-DC 1099-EC 1099-ED 1099-EB 1099-EC 1099-ED 1099-EB

For Official Use Only

Please return this entire page to the Internal Revenue Service. Photocopies are NOT acceptable.

This form is not to be prepared by the filer. It is to be prepared by the IRS. It is the property of the IRS and is not to be reproduced or distributed.

Signature	Title	Date
<p>Instructions</p> <p>Purpose of form. Use this form to transmit paper Forms 1099, 1098, 1096, and W-2G to the Internal Revenue Service. (See Where To File on the back.) DO NOT USE FORM 1096 TO TRANSMIT MAGNETIC MEDIA. (See Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically.)</p> <p>Use of preprinted label. If you received a preprinted label from the IRS with Paperwork Reduction Act, place the label in the name and address area of this form inside the brackets. Make any necessary changes to your name and address on the label. However, do not use the word "the" before a domestic corporation name (TIN) shown in brackets. Do not prepare your own label. Use only the IRS prepared label that came with your Package 1099.</p> <p>If you are not using a preprinted label, enter the filer's name, address (including room, suite, or other and number), and TIN in the spaces provided on the form.</p> <p>Filer. 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 Form 1099, 1098, 1096, or W-2G. A filer includes a payer, a recipient of mortgage interest payments (including parties to student loan interest), an educational institution, a seller, a broker, a dealer, a creditor, a person reporting real estate transactions, a trustee or issuer of any investment retirement arrangement or a medical savings account (MSA) (including a Medicare-Choice MSA), and a person who acquires an interest in secured property or who has reason to know that the property has been acquired.</p> <p>For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 1999 Instructions for Forms 1099, 1098, 1096, and W-2G.</p>		
<p>30 Transmitting to the IRS. Send the forms in a flat mailing not forced. Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Form 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and photocopied returns separately. Do not send a Form 1000, 1098, etc., which contains summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.</p> <p>Box 1 or 2. Complete only if you are not using a preprinted IRS label. Individuals not in a bank or business must enter their social security number in box 1. Sole proprietors and all others must enter their employer identification number in box 2. However, sole proprietors who do not have an employer identification number must enter their social security number in box 2.</p> <p>Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include stubs or copies filed at the time of Form 1096 in your total. Enter the number of quarterly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098 with a Form 1096 and you have quarterly completed two Forms 1098 on that page, enter "2" in box 3 of Form 1096.</p> <p>Box 4. Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.</p>		

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 1999 Instructions for Forms 1099, 1098, 1096, and W-2G.

OMB No. 1545-0047 Form 1096 1999

DRAFT

Exhibit B

8181		VOID CORRECTED		FORM NO. 1098-001		Mortgage Interest Statement	
RECIPIENT'S LENDER'S name, address, and telephone number				Form 1098			
1	3.33'						
RECIPIENT'S Federal identification number	PAYEE'S Social Security number	1	Mortgage interest received from payments on loans	\$		Copy A	
PAYEE'S BUSINESS name		2	Points paid on purchase of principal residence	\$		For Internal Revenue Service Center File with Form 1096.	
Street address (including apt. #)		3	Refund of prepaid interest	\$		For Rules 201 and 202 and Regulations 1.201-1 and 1.202-1 for completing this Form see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.	
City, state, and ZIP code		4		7.80'			
Account number (optional)							
Form 1098	OMB No. 1545-0046	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

8181		VOID CORRECTED		FORM NO. 1098-001		Mortgage Interest Statement	
RECIPIENT'S LENDER'S name, address, and telephone number				Form 1098			
1							
RECIPIENT'S Federal identification number	PAYEE'S Social Security number	1	Mortgage interest received from payments on loans	\$		Copy A	
PAYEE'S BUSINESS name		2	Points paid on purchase of principal residence	\$		For Internal Revenue Service Center File with Form 1096.	
Street address (including apt. #)		3	Refund of prepaid interest	\$		For Rules 201 and 202 and Regulations 1.201-1 and 1.202-1 for completing this Form see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.	
City, state, and ZIP code		4					
Account number (optional)							
Form 1098	OMB No. 1545-0046	Department of the Treasury Internal Revenue Service					

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8181		VOID CORRECTED		FORM NO. 1098-001		Mortgage Interest Statement	
RECIPIENT'S LENDER'S name, address, and telephone number				Form 1098			
1							
RECIPIENT'S Federal identification number	PAYEE'S Social Security number	1	Mortgage interest received from payments on loans	\$		Copy A	
PAYEE'S BORROWER'S name		2	Points paid on purchase of principal residence	\$		For Internal Revenue Service Center File with Form 1096.	
Street address (including apt. #)		3	Refund of prepaid interest	\$		For Rules 201 and 202 and Regulations 1.201-1 and 1.202-1 for completing this Form see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.	
City, state, and ZIP code		4					
Account number (optional)							
Form 1098	OMB No. 1545-0046	Department of the Treasury Internal Revenue Service					

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Exhibit C

8484 VOID CORRECTED

REPRESENTATIVE'S name, address, and telephone number		OMB No. 1545-0046	
		99	
		Form 1098-E	
REPRESENTATIVE'S name	BORROWER'S name	1 Student loan interest received	
Street address (no. and street name)			
City, state, and ZIP code			
Account number (optional)			

Form 1098-E Call No. 102960 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**

Student Loan Interest Statement

Copy A

For Internal Revenue Service Center. File with Form 1096. For Forms 401 and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1098, 5498, and W-2G.

8484 VOID CORRECTED

REPRESENTATIVE'S name, address, and telephone number		OMB No. 1545-0046	
		99	
		Form 1098-E	
REPRESENTATIVE'S name	BORROWER'S name	1 Student loan interest received	
Street address (no. and street name)			
City, state, and ZIP code			
Account number (optional)			

Form 1098-E Call No. 102960 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**

Student Loan Interest Statement

Copy A

For Internal Revenue Service Center. File with Form 1096. For Forms 401 and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1098, 5498, and W-2G.

8484 VOID CORRECTED

REPRESENTATIVE'S name, address, and telephone number		OMB No. 1545-0046	
		99	
		Form 1098-E	
REPRESENTATIVE'S name	BORROWER'S name	1 Student loan interest received	
Street address (no. and street name)			
City, state, and ZIP code			
Account number (optional)			

Form 1098-E Call No. 102960 Department of the Treasury Internal Revenue Service

Student Loan Interest Statement

Copy A

For Internal Revenue Service Center. File with Form 1096. For Forms 401 and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1098, 5498, and W-2G.

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Exhibit D

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		99 Form 1098-T	Tuition Payments Statement
1. EE's name, street address, city, state, ZIP code, and telephone number		2.			
3. EE's home telephone no.	STUDENT'S social security number				Copy A For Internal Revenue Service Center File with Form 1098 For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)	3. Check for award for non-graduate student <input type="checkbox"/>	4. Check for graduate student <input type="checkbox"/>			
Form 1098-T	OMB No. 1545-0047	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					

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		99 Form 1098-T	Tuition Payments Statement
1. EE's name, street address, city, state, ZIP code, and telephone number		2.			
3. EE's home telephone no.	STUDENT'S social security number				Copy A For Internal Revenue Service Center File with Form 1098 For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)	3. Check for award for non-graduate student <input type="checkbox"/>	4. Check for graduate student <input type="checkbox"/>			
Form 1098-T	OMB No. 1545-0047	Department of the Treasury, Internal Revenue Service			
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		99 Form 1098-T	Tuition Payments Statement
1. EE's name, street address, city, state, ZIP code, and telephone number		2.			
3. EE's home telephone no.	STUDENT'S social security number				Copy A For Internal Revenue Service Center File with Form 1098 For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G
STUDENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (optional)	3. Check for award for non-graduate student <input type="checkbox"/>	4. Check for graduate student <input type="checkbox"/>			
Form 1098-T	OMB No. 1545-0047	Department of the Treasury, Internal Revenue Service			

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Exhibit E

2090 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0047	99 Form 1099-A	Acquisition or Abandonment of Secured Property
1 Date of acquisition or date of abandonment		2 Balance of principal outstanding		
LENDER'S identification number	BORROWER'S identification number	3	4 Fair market value of property	
BORROWER'S name		\$		
Street address (including apt. no.)		5 Was borrower personally liable for debt? (See instructions)		
City, state, and ZIP code		Yes <input type="checkbox"/> No <input type="checkbox"/>		
Account number (optional)		6 Description of property		

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-A (Rev. 12/2000) Department of the Treasury - Internal Revenue Service

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812D VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0047	99 Form 1099-A	Acquisition or Abandonment of Secured Property
1 Date of acquisition or date of abandonment		2 Balance of principal outstanding		
LENDER'S identification number	BORROWER'S identification number	3	4 Fair market value of property	
BORROWER'S name		\$		
Street address (including apt. no.)		5 Was borrower personally liable for debt? (See instructions)		
City, state, and ZIP code		Yes <input type="checkbox"/> No <input type="checkbox"/>		
Account number (optional)		6 Description of property		

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-A (Rev. 12/2000) Department of the Treasury - Internal Revenue Service

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808D VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0047	99 Form 1099-A	Acquisition or Abandonment of Secured Property
1 Date of acquisition or date of abandonment		2 Balance of principal outstanding		
LENDER'S identification number	BORROWER'S identification number	3	4 Fair market value of property	
BORROWER'S name		\$		
Street address (including apt. no.)		5 Was borrower personally liable for debt? (See instructions)		
City, state, and ZIP code		Yes <input type="checkbox"/> No <input type="checkbox"/>		
Account number (optional)		6 Description of property		

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-A (Rev. 12/2000) Department of the Treasury - Internal Revenue Service

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Exhibit F

7979 VOID CORRECTED

Buyer's name, street address, city, state, ZIP code, and telephone no.		1a. Date of sale	OMB No. 1545-0045 99 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b. CUSIP No.		
Buyer's Federal identification number REPORTER'S identification number		2. Stock, bond, etc.	Copy A For Internal Revenue Service Center	
		3. Barter no.		
RECEIPT'S name		Regulated Futures Contracts		
Street address (no. only), city, state, and ZIP code		6. Right of exercise, including date	7. Unexercised portion, including expiration date, if any	File with Form 1096, For Proceeds, All and Excesses, and Other Adjustments Instructions for Forms 1099, 1098, 5498, and W-2G
		8. Unexercised portion, including date, if any	9. Applicable settlement price	
Account number (optional)		5. Proceeds, net of loss, or other amounts (12/31/99)	8. Applicable settlement price	

Form 1099-B Do NOT Cut or Separate Forms on This Page Department of the Treasury - Internal Revenue Service

7979 VOID CORRECTED

Buyer's name, street address, city, state, ZIP code, and telephone no.		1a. Date of sale	OMB No. 1545-0045 99 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b. CUSIP No.		
Buyer's Federal identification number REPORTER'S identification number		2. Stock, bond, etc.	Copy A For Internal Revenue Service Center	
		3. Barter no.		
RECEIPT'S name		Regulated Futures Contracts		
Street address (no. only), city, state, and ZIP code		6. Right of exercise, including date	7. Unexercised portion, including expiration date, if any	File with Form 1096, For Proceeds, All and Excesses, and Other Adjustments Instructions for Forms 1099, 1098, 5498, and W-2G
		8. Unexercised portion, including date, if any	9. Applicable settlement price	
Account number (optional)		5. Proceeds, net of loss, or other amounts (12/31/99)	8. Applicable settlement price	

Form 1099-B Do NOT Cut or Separate Forms on This Page Department of the Treasury - Internal Revenue Service

7979 VOID CORRECTED

Buyer's name, street address, city, state, ZIP code, and telephone no.		1a. Date of sale	OMB No. 1545-0045 99 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b. CUSIP No.		
Buyer's Federal identification number REPORTER'S identification number		2. Stock, bond, etc.	Copy A For Internal Revenue Service Center	
		3. Barter no.		
RECEIPT'S name		Regulated Futures Contracts		
Street address (no. only), city, state, and ZIP code		6. Right of exercise, including date	7. Unexercised portion, including expiration date, if any	File with Form 1096, For Proceeds, All and Excesses, and Other Adjustments Instructions for Forms 1099, 1098, 5498, and W-2G
		8. Unexercised portion, including date, if any	9. Applicable settlement price	
Account number (optional)		5. Proceeds, net of loss, or other amounts (12/31/99)	8. Applicable settlement price	

Form 1099-B Do NOT Cut or Separate Forms on This Page Department of the Treasury - Internal Revenue Service

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Exhibit G

#585 VOID CORRECTED

CREDITOR'S name (print, address, city, state, and ZIP code)				Cancellation of Debt
		Form 1099-C		
CREDITOR'S name (print, address, city, state, and ZIP code)	CREDITOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1099-C For Priority Mail and Registered Mail, add postage and return for completion this form. See the 1999 Instructions for Forms 1099-C, 1098, 5498, 1-1099-UB.
DEBTOR'S name		3 Interest included in case of	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy	7 Fair market value of property	
Account number (optional)			\$	
Form 1099-C		Cut No. 250707		Department of the Treasury - Internal Revenue Service

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#585 VOID CORRECTED

CREDITOR'S name (print, address, city, state, and ZIP code)				Cancellation of Debt
		Form 1099-C		
CREDITOR'S name (print, address, city, state, and ZIP code)	CREDITOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1099-C. For Priority Mail and Registered Mail, add postage and return for completion this form. See the 1999 Instructions for Forms 1099-C, 1098, 5498, and 1-1099-UB.
DEBTOR'S name		3 Interest included in case of	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy	7 Fair market value of property	
Account number (optional)			\$	
Form 1099-C		Cut No. 250707		Department of the Treasury - Internal Revenue Service

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#585 VOID CORRECTED

CREDITOR'S name (print, address, city, state, and ZIP code)				Cancellation of Debt
		Form 1099-C		
CREDITOR'S name (print, address, city, state, and ZIP code)	CREDITOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A For Internal Revenue Service Center File with Form 1099-C. For Priority Mail and Registered Mail, add postage and return for completion this form. See the 1999 Instructions for Forms 1099-C, 1098, 5498, and 1-1099-UB.
DEBTOR'S name		3 Interest included in case of	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy	7 Fair market value of property	
Account number (optional)			\$	
Form 1099-C		Cut No. 250707		Department of the Treasury - Internal Revenue Service

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Exhibit H

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Money dividends \$ _____	GRTN No. 1099-DIV 99 Form 1099-DIV
		2a Total capital gains \$ _____	
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 2001 rate cap \$ _____	2c Dividend tax 1099 cap \$ _____
RECIPIENT'S name		2d Section 1209 cap \$ _____	3 Non taxable distributions \$ _____
Street address (including apt. no.)		4 Federal income tax withheld \$ _____	5 Investment expenses \$ _____
City, state, and ZIP code		6 Foreign tax paid \$ _____	7 Foreign tax credit allowed \$ _____
Account number (optional)	Pay to the order of	8 Capital gain distribution \$ _____	9 Nonqualifying dividend \$ _____

Form 1099-DIV 2001 60 2001 60 2001 60 2001 60
Department of the Treasury Internal Revenue Service

Dividends and Distributions

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Primary, Act and
Secondary Recipient
All Recipients
must attach the
copy of this
form with the
1999 Instructions for
Forms 1099, 1098,
5498, and W-2G.

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Money dividends \$ _____	GRTN No. 1099-DIV 99 Form 1099-DIV
		2a Total capital gains \$ _____	
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 2001 rate cap \$ _____	2c Dividend tax 1099 cap \$ _____
RECIPIENT'S name		2d Section 1209 cap \$ _____	3 Non taxable distributions \$ _____
Street address (including apt. no.)		4 Federal income tax withheld \$ _____	5 Investment expenses \$ _____
City, state, and ZIP code		6 Foreign tax paid \$ _____	7 Foreign tax credit allowed \$ _____
Account number (optional)	Pay to the order of	8 Capital gain distribution \$ _____	9 Nonqualifying dividend \$ _____

Form 1099-DIV 2001 60 2001 60 2001 60 2001 60
Department of the Treasury Internal Revenue Service

Dividends and Distributions

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Primary, Act and
Secondary Recipient
All Recipients
must attach the
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Forms 1099, 1098,
5498, and W-2G.

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Money dividends \$ _____	GRTN No. 1099-DIV 99 Form 1099-DIV
		2a Total capital gains \$ _____	
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 2001 rate cap \$ _____	2c Dividend tax 1099 cap \$ _____
RECIPIENT'S name		2d Section 1209 cap \$ _____	3 Non taxable distributions \$ _____
Street address (including apt. no.)		4 Federal income tax withheld \$ _____	5 Investment expenses \$ _____
City, state, and ZIP code		6 Foreign tax paid \$ _____	7 Foreign tax credit allowed \$ _____
Account number (optional)	Pay to the order of	8 Capital gain distribution \$ _____	9 Nonqualifying dividend \$ _____

Form 1099-DIV 2001 60 2001 60 2001 60 2001 60
Department of the Treasury Internal Revenue Service

Dividends and Distributions

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Primary, Act and
Secondary Recipient
All Recipients
must attach the
copy of this
form with the
1999 Instructions for
Forms 1099, 1098,
5498, and W-2G.

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Exhibit I

8886 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		Certain Government and Qualified State Tuition Program Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1090, 1098, and W-2G.
PAYER's name, street address, city, state, ZIP code, and telephone no.		1 Employer's identification no.	2 State or local income tax refund, credit, or offset	
PAYER's federal identification number		3 Recipient's identification number	4 Federal income tax withheld	
RECIPIENT'S name		5 Qualified state tuition program payments	6 Tuition grants	
Street address (not including P.O. box)		7 Applicable payments	8 Federal income tax applicable to other distributions	
City, state, and ZIP code				
Account number (if any)				
Form 1099-G	OMB No. 1545-0047	Department of the Treasury Internal Revenue Service		

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8886 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		Certain Government and Qualified State Tuition Program Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1090, 1098, and W-2G.
PAYER's name, street address, city, state, ZIP code, and telephone no.		1 Employer's identification no.	2 State or local income tax refund, credit, or offset	
PAYER's federal identification number		3 Recipient's identification number	4 Federal income tax withheld	
RECIPIENT'S name		5 Qualified state tuition program payments	6 Tuition grants	
Street address (not including P.O. box)		7 Applicable payments	8 Federal income tax applicable to other distributions	
City, state, and ZIP code				
Account number (if any)				
Form 1099-G	OMB No. 1545-0047	Department of the Treasury Internal Revenue Service		

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8886 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0047		Certain Government and Qualified State Tuition Program Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1090, 1098, and W-2G.
PAYER's name, street address, city, state, ZIP code, and telephone no.		1 Employer's identification no.	2 State or local income tax refund, credit, or offset	
PAYER's federal identification number		3 Recipient's identification number	4 Federal income tax withheld	
RECIPIENT'S name		5 Qualified state tuition program payments	6 Tuition grants	
Street address (not including P.O. box)		7 Applicable payments	8 Federal income tax applicable to other distributions	
City, state, and ZIP code				
Account number (if any)				
Form 1099-G	OMB No. 1545-0047	Department of the Treasury Internal Revenue Service		

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Exhibit J

9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's EIN (optional)	OMB No. 1545-0047
				 Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Total amount not included in case 3		Copy A For Internal Revenue Service Center File with Form 1096. For Preparer's and Examiner's Use, OTC and Non-OTC instructions for completing this form, see the 1999 Instructions for Forms 1099, 1096, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. bills		
Street address (no. and apt. no.)		4 Federal income tax withheld	5 Dividend or interest		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	and TIN (if any)	8	9		
Form 1099-INT	Copy to filer (1099)	Department of the Treasury - Internal Revenue Service			

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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's EIN (optional)	OMB No. 1545-0047
				 Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Total amount not included in case 3		Copy A For Internal Revenue Service Center File with Form 1096. For Preparer's and Examiner's Use, OTC and Non-OTC instructions for completing this form, see the 1999 Instructions for Forms 1099, 1096, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. bills		
Street address (no. and apt. no.)		4 Federal income tax withheld	5 Dividend or interest		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	and TIN (if any)	8	9		
Form 1099-INT	Copy to filer (1099)	Department of the Treasury - Internal Revenue Service			

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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's EIN (optional)	OMB No. 1545-0047
				 Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Total amount not included in case 3		Copy A For Internal Revenue Service Center File with Form 1096. For Preparer's and Examiner's Use, OTC and Non-OTC instructions for completing this form, see the 1999 Instructions for Forms 1099, 1096, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. bills		
Street address (no. and apt. no.)		4 Federal income tax withheld	5 Dividend or interest		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	and TIN (if any)	8	9		
Form 1099-INT	Copy to filer (1099)	Department of the Treasury - Internal Revenue Service			

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Exhibit K


9999 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross amount with benefits paid	OMB No. 1545-0047
		3	
		2 Accrued death benefits paid	
		5	Form 1099-LTC
PAYER'S Federal identification number	INSURED'S DFRS identification number	3 Check one: <input type="checkbox"/> Full <input type="checkbox"/> Partial <input type="checkbox"/> None <input type="checkbox"/> Annuity	INSURED'S social security no.
INSURED'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City, state, and ZIP code		City, state, and ZIP code	
Account number (optional)		4 <input type="checkbox"/> Other <input type="checkbox"/> Term <input type="checkbox"/> Life <input type="checkbox"/> Other	
Form 1099-LTC		Form No. 1099-LTC Department of the Treasury - Internal Revenue Service	

Long-Term Care and Accelerated Death Benefits

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Rules, Regulations, and Instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

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9999 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross amount with benefits paid	OMB No. 1545-0047
		3	
		2 Accrued death benefits paid	
		5	Form 1099-LTC
PAYER'S Federal identification number	INSURED'S DFRS identification number	3 Check one: <input type="checkbox"/> Full <input type="checkbox"/> Partial <input type="checkbox"/> None <input type="checkbox"/> Annuity	INSURED'S social security no.
INSURED'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City, state, and ZIP code		City, state, and ZIP code	
Account number (optional)		4 <input type="checkbox"/> Other <input type="checkbox"/> Term <input type="checkbox"/> Life <input type="checkbox"/> Other	
Form 1099-LTC		Form No. 1099-LTC Department of the Treasury - Internal Revenue Service	

Long-Term Care and Accelerated Death Benefits

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Rules, Regulations, and Instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

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9999 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross amount with benefits paid	OMB No. 1545-0047
		3	
		2 Accrued death benefits paid	
		5	Form 1099-LTC
PAYER'S Federal identification number	INSURED'S DFRS identification number	3 Check one: <input type="checkbox"/> Full <input type="checkbox"/> Partial <input type="checkbox"/> None <input type="checkbox"/> Annuity	INSURED'S social security no.
INSURED'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City, state, and ZIP code		City, state, and ZIP code	
Account number (optional)		4 <input type="checkbox"/> Other <input type="checkbox"/> Term <input type="checkbox"/> Life <input type="checkbox"/> Other	
Form 1099-LTC		Form No. 1099-LTC Department of the Treasury - Internal Revenue Service	

Long-Term Care and Accelerated Death Benefits

Copy A

For Internal Revenue Service Center
File with Form 1096.
For Rules, Regulations, and Instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

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Exhibit L

9595 VOID CORRECTED

PAYER'S name (print address, city, state, ZIP code, and telephone no.)		1 Rents \$	OMB No. 1545-0045
		2 Royalties \$	 Form 1099-MISC
		3 Other income \$	
PAYER'S Federal tax identification number REC-1099's identification number		4 Federal income tax withheld \$	
RECIPIENT'S name		5 Net earnings from self-employment \$	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Payees, See the Processing Instructions and Instructions for Recipients for the Reporting the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 Net profit or loss from farming \$	
City, state, and ZIP code		7 Non-employee compensation \$	
Account number (optional)		8 Dividend payments (total of all dividends paid) \$	9 Payer's 2000 gross pay of \$5,000 or more of federal income tax was withheld (see instructions)
		10 Other income tax withheld \$	11 State income tax withheld \$
		12 State Payment code number	13

Form 1099-MISC 2000 Form No. 1099-MISC Department of the Treasury - Internal Revenue Service

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9595 VOID CORRECTED

PAYER'S name (print address, city, state, ZIP code, and telephone no.)		1 Rents \$	OMB No. 1545-0045
		2 Royalties \$	 Form 1099-MISC
		3 Other income \$	
PAYER'S Federal tax identification number REC-1099's identification number		4 Federal income tax withheld \$	
RECIPIENT'S name		5 Net earnings from self-employment \$	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Payees, See the Processing Instructions and Instructions for Recipients for the Reporting the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 Net profit or loss from farming \$	
City, state, and ZIP code		7 Non-employee compensation \$	
Account number (optional)		8 Dividend payments (total of all dividends paid) \$	9 Payer's 2000 gross pay of \$5,000 or more of federal income tax was withheld (see instructions)
		10 Other income tax withheld \$	11 State income tax withheld \$
		12 State Payment code number	13

Form 1099-MISC 2000 Form No. 1099-MISC Department of the Treasury - Internal Revenue Service

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9595 VOID CORRECTED

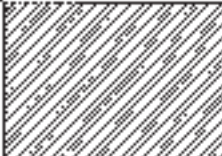
PAYER'S name (print address, city, state, ZIP code, and telephone no.)		1 Rents \$	OMB No. 1545-0045
		2 Royalties \$	 Form 1099-MISC
		3 Other income \$	
PAYER'S Federal tax identification number REC-1099's identification number		4 Federal income tax withheld \$	
RECIPIENT'S name		5 Net earnings from self-employment \$	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Payees, See the Processing Instructions and Instructions for Recipients for the Reporting the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 Net profit or loss from farming \$	
City, state, and ZIP code		7 Non-employee compensation \$	
Account number (optional)		8 Dividend payments (total of all dividends paid) \$	9 Payer's 2000 gross pay of \$5,000 or more of federal income tax was withheld (see instructions)
		10 Other income tax withheld \$	11 State income tax withheld \$
		12 State Payment code number	13

Form 1099-MISC 2000 Form No. 1099-MISC Department of the Treasury - Internal Revenue Service

DRAFT

Exhibit M


9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-0047	
				1099	
				Form 1099-MSA	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ 1,400	2 Earnings on excess contributions \$ 1,400	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name	3,400	3 Distribution code	4 10% on date of death \$		
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA Cat. No. 29114C Department of the Treasury - Internal Revenue Service

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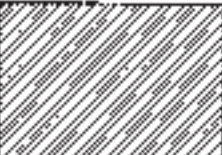
9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-0047	
				1099	
				Form 1099-MSA	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess contributions \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		3 Distribution code	4 10% on date of death \$		
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA Cat. No. 29114C Department of the Treasury - Internal Revenue Service

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7494 VOID CORRECTED


PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-0047	
				1099	
				Form 1099-MSA	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess contributions \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		3 Distribution code	4 10% on date of death \$		
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (optional)					

Form 1099-MSA Cat. No. 29114C Department of the Treasury - Internal Revenue Service

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Exhibit N


9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue amount by 1999	OMB No. 1545-0047	 Form 1099-OID	Original Issue Discount
		\$ _____			
		2 Other proceeds interest			
		\$ _____			
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 File with Form 1096. For Foreign Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-9.	
RECIPIENT'S name		5 Description			
Street address (no. and apt. no.)		6 Original issue amount or U.S. Treasury instrument			
		\$ _____			
City, state, and ZIP code		7 Investment earnings			
		\$ _____			
Product number (optional)		2nd TIN (if any)			

Form 1099-OID OMB No. 1545-0047 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 amount by 1999	OMB No. 1545-0047	 Form 1099-OID	Original Issue Discount
		\$ _____			
		2 Other proceeds interest			
		\$ _____			
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 File with Form 1096. For Foreign Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-9.	
RECIPIENT'S name		5 Description			
Street address (no. and apt. no.)		6 Original issue amount or U.S. Treasury instrument			
		\$ _____			
City, state, and ZIP code		7 Investment earnings			
		\$ _____			
Product number (optional)		2nd TIN (if any)			

Form 1099-OID OMB No. 1545-0047 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 amount by 1999	OMB No. 1545-0047	 Form 1099-OID	Original Issue Discount
		\$ _____			
		2 Other proceeds interest			
		\$ _____			
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 File with Form 1096. For Foreign Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-9.	
RECIPIENT'S name		5 Description			
Street address (no. and apt. no.)		6 Original issue amount or U.S. Treasury instrument			
		\$ _____			
City, state, and ZIP code		7 Investment earnings			
		\$ _____			
Product number (optional)		2nd TIN (if any)			

Form 1099-OID OMB No. 1545-0047 Department of the Treasury - Internal Revenue Service

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Exhibit O

9797 VOID CORRECTED

PAYEE'S name, street address, city, state, ZIP code, and telephone no.	1 Interest dividends	OMB No. 1545-0047 99 Form 1099-PATR	Taxable Distributions Received From Cooperatives
	2 Dividend distributions		
	3 Dividend distributions		
	4 Total interest and dividends		
PAYEE'S Federal identification number	RECIPENT'S identification number	4 Total amount paid	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYEE'S name	5 Excess of distributions	5	
Street address, including apt. no.	6	6	
City, state, and ZIP code	8	8	
Account number (optional)	7	7	9

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

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9797 VOID CORRECTED

PAYEE'S name, street address, city, state, ZIP code, and telephone no.	1 Interest dividends	OMB No. 1545-0047 99 Form 1099-PATR	Taxable Distributions Received From Cooperatives
	2 Dividend distributions		
	3 Dividend distributions		
	4 Total interest and dividends		
PAYEE'S Federal identification number	RECIPENT'S identification number	4 Total amount paid	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYEE'S name	5 Excess of distributions	5	
Street address, including apt. no.	6	6	
City, state, and ZIP code	8	8	
Account number (optional)	7	7	9

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

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9797 VOID CORRECTED

PAYEE'S name, street address, city, state, ZIP code, and telephone no.	1 Interest dividends	OMB No. 1545-0047 99 Form 1099-PATR	Taxable Distributions Received From Cooperatives
	2 Dividend distributions		
	3 Dividend distributions		
	4 Total interest and dividends		
PAYEE'S Federal identification number	RECIPENT'S identification number	4 Total amount paid	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYEE'S name	5 Excess of distributions	5	
Street address, including apt. no.	6	6	
City, state, and ZIP code	8	8	
Account number (optional)	7	7	9

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

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Exhibit P

530

9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$ 1,210		OMB No. 1545-0047		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		5 2a Taxable amount \$		Form 1099-R		
2b Taxable amount not determined <input type="checkbox"/>		3 Capital gain included in box 2a \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096.
PAYER'S Federal identification number		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
RECIPIENT'S name		7 Distribution type 100		8 Other 100		For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1099R, 5498, and W-9G.
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Taxable amount \$		
City, state, and ZIP code		10 State tax withheld \$		11 State-Payer's state tax \$		12 State cash bonus \$
Account number (optional)		13 Local tax withheld \$		14 Name of locality \$		
		15 Local distribution \$				

Form 1099-R Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1099R, 5498, and W-9G. Department of the Treasury - Internal Revenue Service

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9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0047		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		5 2a Taxable amount \$		Form 1099-R		
2b Taxable amount not determined <input type="checkbox"/>		3 Capital gain included in box 2a \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096.
PAYER'S Federal identification number		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
RECIPIENT'S name		7 Distribution type 100		8 Other \$		For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099-1099R, 5498, and W-9G.
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Taxable amount \$		
City, state, and ZIP code		10 State tax withheld \$		11 State-Payer's state tax \$		12 State cash bonus \$
Account number (optional)		13 Local tax withheld \$		14 Name of locality \$		
		15 Local distribution \$				

Form 1099-R Copy A For Internal Revenue Service Center File with Form 1096. Department of the Treasury - Internal Revenue Service

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Exhibit Q

7575 VOID CORRECTED

SELLER'S name, street address, city, state, ZIP code, and telephone no.		1. Date closing	 Form 1099-S	Proceeds From Real Estate Transactions
		2. Gross proceeds		
		3. Address of seller (if different from 1, 2, and 3)		
SELLER'S Federal identification number	TRANSFEROR'S identification number			Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-9G.
TRANSFEROR'S name		4. Check box if the transferor is a: (a) trust, (b) partnership, or (c) other entity		
Street address (including apartment)		5. Buyer's net real estate tax		
City, state, and ZIP code				
Account number (optional)				

Form 1099-S Cut No. 64292 Department of the Treasury - Internal Revenue Service

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7575 VOID CORRECTED

SELLER'S name, street address, city, state, ZIP code, and telephone no.		1. Date closing	 Form 1099-S	Proceeds From Real Estate Transactions
		2. Gross proceeds		
		3. Address of seller (if different from 1, 2, and 3)		
SELLER'S Federal identification number	TRANSFEROR'S identification number			Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-9G.
TRANSFEROR'S name		4. Check box if the transferor is a: (a) trust, (b) partnership, or (c) other entity		
Street address (including apartment)		5. Buyer's net real estate tax		
City, state, and ZIP code				
Account number (optional)				

Form 1099-S Cut No. 64292 Department of the Treasury - Internal Revenue Service

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7575 VOID CORRECTED


SELLER'S name, street address, city, state, ZIP code, and telephone no.		1. Date closing	 Form 1099-S	Proceeds From Real Estate Transactions
		2. Gross proceeds		
		3. Address of seller (if different from 1, 2, and 3)		
SELLER'S Federal identification number	TRANSFEROR'S identification number			Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-9G.
TRANSFEROR'S name		4. Check box if the transferor is a: (a) trust, (b) partnership, or (c) other entity		
Street address (including apartment)		5. Buyer's net real estate tax		
City, state, and ZIP code				
Account number (optional)				

Form 1099-S Cut No. 64292 Department of the Treasury - Internal Revenue Service

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Exhibit R

2828 VOID CORRECTED

TRUSTEE'S OR ISSUER'S name, street address, city, state, and ZIP code	1 IRA contribution amount (Do not include rollovers from 1997)	OMB No. 1545-0047
	\$	 Form 5498
	\$	
PARTICIPANT'S name	2 Rollover contributions	
	\$	
TRUSTEE'S OR ISSUER'S name, street address, city, state, and ZIP code	3 Rollover conversion amount	
	\$	
PARTICIPANT'S name	4 Fair market value of account	5 Line 5 rollover cost included in box 1
	\$	\$
Street address (including apt. no.)	6 IRA SEP SIMPLE Rollover IRA Rollover IRA Rollover IRA Rollover	
City, state, and ZIP code	7 SEP contributions	8 SIMPLE contributions
	\$	\$
Account number (optional)	9 Rollover IRA contributions	10 Rollover IRA contributions
	\$	\$


IRA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1099.
For Rollover IRA and Rollover IRA rollovers for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498 OMB No. 1545-0047 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 contribution amount (Do not include rollovers from 1997)	OMB No. 1545-0047
	\$	 Form 5498
	\$	
PARTICIPANT'S name	2 Rollover contributions	
	\$	
TRUSTEE'S OR ISSUER'S name, street address, city, state, and ZIP code	3 Rollover conversion amount	
	\$	
PARTICIPANT'S name	4 Fair market value of account	5 Line 5 rollover cost included in box 1
	\$	\$
Street address (including apt. no.)	6 IRA SEP SIMPLE Rollover IRA Rollover IRA Rollover	
City, state, and ZIP code	7 SEP contributions	8 SIMPLE contributions
	\$	\$
Account number (optional)	9 Rollover IRA contributions	10 Rollover IRA contributions
	\$	\$


IRA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1099
For Rollover IRA and Rollover IRA rollovers for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498 OMB No. 1545-0047 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 contribution amount (Do not include rollovers from 1997)	OMB No. 1545-0047
	\$	 Form 5498
	\$	
PARTICIPANT'S name	2 Rollover contributions	
	\$	
TRUSTEE'S OR ISSUER'S name, street address, city, state, and ZIP code	3 Rollover conversion amount	
	\$	
PARTICIPANT'S name	4 Fair market value of account	5 Line 5 rollover cost included in box 1
	\$	\$
Street address (including apt. no.)	6 IRA SEP SIMPLE Rollover IRA Rollover IRA Rollover	
City, state, and ZIP code	7 SEP contributions	8 SIMPLE contributions
	\$	\$
Account number (optional)	9 Rollover IRA contributions	10 Rollover IRA contributions
	\$	\$

IRA Contribution Information


Copy A
For Internal Revenue Service Center
File with Form 1099.
For Rollover IRA and Rollover IRA rollovers for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498 OMB No. 1545-0047 Department of the Treasury - Internal Revenue Service

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Exhibit S

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Total contributions made in 1998 \$	2 Total contributions made in 1999 \$	3 Total MSA contributions made in 2000 (or 1999) \$	4 Total contributions \$	5 Total amount of MSA in 1998 \$	MSA or Medicare+Choice MSA Information  Form 5498-MSA
TRUSTEE'S federal tax identification number	PARTICIPANT'S social security number						
PARTICIPANT'S name							
Street address (including apt. no.)							
City, state, and ZIP code							
Account number (optional)							


MSA or Medicare+Choice MSA Information

Copy A
For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-20.

Form **5498-MSA** (01/99) (Rev. 03/99) 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 Total contributions made in 1998 \$	2 Total contributions made in 1999 \$	3 Total MSA contributions made in 2000 (or 1999) \$	4 Total contributions \$	5 Total amount of MSA in 1998 \$	MSA or Medicare+Choice MSA Information  Form 5498-MSA
TRUSTEE'S federal tax identification number	PARTICIPANT'S social security number						
PARTICIPANT'S name							
Street address (including apt. no.)							
City, state, and ZIP code							
Account number (optional)							


MSA or Medicare+Choice MSA Information

Copy A
For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-20.

Form **5498-MSA** (01/99) (Rev. 03/99) 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 Total contributions made in 1998 \$	2 Total contributions made in 1999 \$	3 Total MSA contributions made in 2000 (or 1999) \$	4 Total contributions \$	5 Total amount of MSA in 1998 \$	MSA or Medicare+Choice MSA Information  Form 5498-MSA
TRUSTEE'S federal tax identification number	PARTICIPANT'S social security number						
PARTICIPANT'S name							
Street address (including apt. no.)							
City, state, and ZIP code							
Account number (optional)							

MSA or Medicare+Choice MSA Information

Copy A
For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-20.

Form **5498-MSA** (01/99) (Rev. 03/99) Department of the Treasury Internal Revenue Service

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Exhibit T

3232 **CORRECTED**

PAYER'S name	Street address	City, state, and ZIP code	Federal identification number	Telephone number	1 Gross winnings	2 Federal income tax withheld
					3 Type of wager	4 Date won
WINNER'S name	Street address (if different from payer's)	City, state, and ZIP code	7 Winning form and subject	8 Odds	5 Transaction	6 Race
					9 Amount of net winnings	10 Wins
					11 First ID	12 Second ID
					13 State identification number	14 State income tax withheld
<small>Information on this form is reported to the Internal Revenue Service and the State Tax Authority in the state where the winner resides. If you are a resident of a state that has a reciprocal agreement with the state where the winner resides, you may be able to claim a credit for taxes paid to the other state. See the instructions for Form 1099.</small>					99 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G. File with Form 1096.	
Signature *					Date *	

Form **W-2G** Cat. No. 107584 Department of the Treasury, Internal Revenue Service

3232 **CORRECTED**

PAYER'S name	Street address	City, state, and ZIP code	Federal identification number	Telephone number	1 Gross winnings	2 Federal income tax withheld
					3 Type of wager	4 Date won
WINNER'S name	Street address (if different from payer's)	City, state, and ZIP code	7 Winning form and subject	8 Odds	5 Transaction	6 Race
					9 Amount of net winnings	10 Wins
					11 First ID	12 Second ID
					13 State identification number	14 State income tax withheld
<small>Information on this form is reported to the Internal Revenue Service and the State Tax Authority in the state where the winner resides. If you are a resident of a state that has a reciprocal agreement with the state where the winner resides, you may be able to claim a credit for taxes paid to the other state. See the instructions for Form 1099.</small>					99 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G. File with Form 1096.	
Signature *					Date *	

Form **W-2G** Cat. No. 107584 Department of the Treasury, Internal Revenue Service

3232 **CORRECTED**

PAYER'S name	Street address	City, state, and ZIP code	Federal identification number	Telephone number	1 Gross winnings	2 Federal income tax withheld
					3 Type of wager	4 Date won
WINNER'S name	Street address (if different from payer's)	City, state, and ZIP code	7 Winning form and subject	8 Odds	5 Transaction	6 Race
					9 Amount of net winnings	10 Wins
					11 First ID	12 Second ID
					13 State identification number	14 State income tax withheld
<small>Information on this form is reported to the Internal Revenue Service and the State Tax Authority in the state where the winner resides. If you are a resident of a state that has a reciprocal agreement with the state where the winner resides, you may be able to claim a credit for taxes paid to the other state. See the instructions for Form 1099.</small>					99 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G. File with Form 1096.	
Signature *					Date *	

Form **W-2G** Cat. No. 107584 Department of the Treasury, Internal Revenue Service