Revenue Procedure 2000-28

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Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, and W-2G



26 CFR 601.602: Forms and instructions. (Also Part 1, Sections 220, 408, 408A, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 1.408-5, 1.408-7, 1.408A-7, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1).

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Part 1 General Information

Section 1.1 - Overview of Revenue Procedure 2000-28

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the requirements for the year 2000 for:

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
- Using official or acceptable substitute forms to furnish information to recipients.

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-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 listed above to the IRS for approval.** Privately printed forms may not state "This is an IRS approved form."

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

In general, section 6011 of the Code contains requirements for filers of information returns. A filer must file information returns on magnetic media, through 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 by magnetic media or electronic filing.

Exception. Filers are not required to use magnetic media or electronic filing 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 or electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the **2000 General 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.

Information

1.1.4 For More 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 at 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.

1.1.5 Changes

to the Revenue **Procedure**

The following changes have been made to this year's Revenue Procedure:

- A new Part 4, made up of sections from other Parts, has been added to better address recipient statements. (Old Part 4 is now Part 5.)
- We have rearranged certain sections in the document for easier understanding. For instance, Section 1.4 of last year's Revenue Procedure is now **Section 2.2.**
- We are now providing general and specific form instructions as separate products for 2000. The 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G contain general information for all forms. Separate specific instructions provide information for specific 2000 forms. These new products are referred to on the faces and in the notes on the backs of the forms.
- We slightly revised **Section 5.1** (OMB Requirements).
- The form dimensions shown on the exhibits have been slightly revised to reflect the actual dimensions of official IRS forms.

Section 1.2 - General 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 2000 forms only.

1.2.2 Copy A Specifications

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 Code. 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 Specifications

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 Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number, form name, and the information for **composite Form 1099 statements** as outlined under **Section 4.2**.

Copy B of the following forms are:

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

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.

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.

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.

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.** This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

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 4.2.** A composite statement **may not** be filed with the IRS.

Part 2 Specifications for Substitute Forms 1096 and Copies A of Forms 1098, 1099, and 5498 (All Filed With the IRS)

Section 2.1 - Specifications

2.1.1 General Requirements

Form identifying numbers (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 numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "CORRECTED" checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See **Exhibits D and K.**

The substitute form must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see **Exhibits A through 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.

2.1.2 Color and Paper Quality

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

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

•	Acidity: Ph value, average, not less than
•	Basis Weight: $17 \times 22\text{-}500 \text{ cut sheets}$
•	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
•	Porosity: Average, not less than—seconds
•	Finish (smoothness): Average, each side—seconds
•	Dirt: Average, each side, not to exceed—parts per million 8

Transfer **Paper**

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

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

All copies must be clearly legible. Hot wax and cold carbon spots are not permitted for Copy A. Interleaved 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.

2.1.4 Printing

All print on Copy A of Forms 1098, 1099, 5498, and the print on Form 1096 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 front and back of **Form 1096**, which include filing addresses, must be printed.

Separation between fields must be 0.1 inch.

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

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

- **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

2.1.6 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.

2.1.7 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 3½ inches, the same depth as the official form.

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

2.1.8 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 32/3" forms (51/2" 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 Forms 1099-R and 1099-MISC, and Copy D for Forms 1099-LTC and 1099-R) in the set.

2.1.9 What To Include

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

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Form 1096.

A postal indicia may be used if it meets the following criteria:

- It is printed in the OCR ink color prescribed for the form, and
- No part of the indicia is within one print position of the scannable area.

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**.

The Catalog Number (Cat. No.) shown on the 2000 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.

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

2.2.1 Recipient Information

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

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

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

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

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

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

2.2.2 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, they may not be acceptable for mailing.

2.2.3 Specifications and Restrictions

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

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

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown on the back of Form 1096 and in the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G giving a quick guide to which form must be filed to report a particular payment.

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

Section 3.1 - General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality 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 ½ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 ½ inches deep, exclusive of a ½ 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 ¼ 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 Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 - Specifications

4.1.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. 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.

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

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

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

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

1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.

Note: For **Form 1099-INT**, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.

- **2.** The form recipient statement 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 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

- **4.** The box caption "**Federal income tax withheld**" must be in boldface type on the form recipient statement.
- **5.** The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part 5.
- 6. The form recipient statement must contain the tax year (e.g., 2000), 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 **Section 4.4** for applicable labels and arrangement of assembly of forms.

Note: *Do not* include the words "Substitute for" or "In lieu of" on the form recipient statement.

- 7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
- 8. Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR *must* include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
- 9. 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.

4.1.3 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-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 and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

- **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 in Section 4.3.2 and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.
- **9.** For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note: You cannot make this change on Copy A.

- **10.** On **Copy C of Form 1099-LTC**, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- 11. Logos are permitted on substitute recipient statements for the forms listed in this section (Section 4.1.3).

Section 4.2 - Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-INT, 1099-DIV, 1099-MISC, and 1099-S, and for Forms 1099-OID and 1099-PATR A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-MISC or 1099-S (for royalties only), 1099-OID, or 1099-PATR) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (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 4.1.2.**

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (e.g., Federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.

4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3 A composite form recipient statement for the forms specified in **Section 4.1.3** is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is not allowed for a combination of forms listed in **Section 4.1.3** and forms listed in **Section 4.1.2**.

Exceptions. Form 1099-B information may be reported on a composite form with the forms specified in **Section 4.1.2** as described in **Section 4.2.1**. 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 4.1.2**.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in **Section 4.2.1** as well as the requirements in **Section 4.1.3.** A composite statement of **Forms 1098 and 1099-INT** (for interest reportable under section 6049) is **not** allowed.

Section 4.3 - Required Legends

4.3.1 Required Legends for Forms 1098

Form 1098 recipient statements (Copy B) must contain the following legends:

• Form 1098

- 1. "The information in boxes 1, 2, 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."

4.3.2 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 - Copy B

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

 Copy B of Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR and Copy C of Form W-2G

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

• Form 1099-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 – Copy B

"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 - Copy B

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

Form 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."

4.3.3 Required Legends for Forms 5498

Form 5498 recipient statements (Copy B) must contain the following legends:

• Form 5498 – "This information is being furnished to the Internal Revenue Service."

Note: If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value 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."

Section 4.4 - Miscellaneous Instructions for Copies B, C, D, 1, and 2

4.4.1 Copies

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

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

4.4.2 Arrangement of Assembly

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

- Form 1098—Copy B "For Payer"; Copy C "For Recipient."
- Form 1098-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."
- 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."

4.4.3 Perforations

Perforations are required between forms on all copies except Copy A to make separating the forms easier. (Copy A of Form W-2G may be perforated.)

Part 5 Additional Instructions for Substitute Forms 1098, 1099, 5498, and W-2G

Section 5.1 - OMB Requirements

5.1.1 OMB Requirements

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

- The OMB approves all IRS tax forms that are subject to the Paperwork Reduction Act.
- Each form shows the OMB approval number in or near 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 6.)
- The form (or its instructions) states:
 - 1. Why the IRS needs the information,
 - 2. How it will be used, and
 - 3. Whether or not the information is required to be furnished to the IRS.

Any users of official or substitute IRS forms or instructions must be provided with this information.

5.1.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 - 1. OMB No. XXXX-XXXX (preferred) or
 - 2. OMB # XXXX-XXXX

5.1.3 Required Explanation to Users

All substitute forms (Copy A only) must state "For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G."

If no instructions are provided to users of your forms, you must furnish them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 5.2 - Reproducible Copies

5.2.1 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.

5.2.2 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

5.2.3 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 using the IRS's Internet Web Site at **www.irs.gov/cdorders**.

5.2.4 GPO Supt. of Documents Bookstores

The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions, and publications.

Section 5.3 - Effect on Other Revenue Procedures

5.3.1 Other Revenue Procedures

Revenue Procedure 99-34, 1999-40 I.R.B. 450, which provides rules and specifications for private printing of 1999 substitute forms and statements to recipients, is superseded.

Part 6 Exhibits

Section 6.1 - Exhibits of Forms in the Revenue Procedure

6.1.1 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.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

Exhibit A

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Use of preprinted label. If you received a preprinted label from the IRS with Package 1099, 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 label if the taxpayer identification number (TIN) shown is incorrect. Do not prepare your own label. Use only the IRS-prepared label that came with your Package 1099.

If you are not using a preprinted label, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

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, 5498, or W-2G. A filer includes a payer, a recipient of mortgage interest payments (including points) or student loan interest, an educational institution, a broker, a barter exchange, a creditor, a person reporting real estate transactions, a trustee or issuer of any individual retirement arrangement or a medical savings account (MSA) (including a Medicare+Choice MSA), and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Box 1 or 2. Complete only if you are not using a preprinted IRS label. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 5498 with a Form 1096 and you have correctly completed two Forms 5498 on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total Federal income tax withheld shown on the forms being transmitted with this Form 1096.

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Cat. No. 14400O

Form **1096** (2000)

Exhibit B

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Exhibit C

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NEOFIEINI S/LEINDEN S Hairie, auur	ess, and telephone number		20 00	Studen Loan Interes Statemen
			Form 1098-E	
RECIPIENT'S Federal identification no.	BORROWER'S social security numb	er 1 Student loan i	nterest received by lender	Copy A
BORROWER'S name	0.40			Internal Revenu Service Cente
	3.40"	→		File with Form 1096 For Privacy A
Street address (including apt. no.)				and Paperwo
City, state, and ZIP code		2	.83"	Notice, see th
Account number (optional)				Instructions forms 1099, 1099 5498, and W-20
orm 1098-E		Cat. No. 25088U	Department of the Treas	ury - Internal Revenue Service
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			2000	Loan Interes Statemen
			Form 1098-E	
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Street address (including apt. no.)		\dashv		For Privacy A and Paperwo
City, state, and ZIP code				Reduction And Notice, see the 2000 General Instructions for
Account number (optional)				Forms 1099, 109
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Exhibit D

	OMP No. 1545 1574	1	ne number	THE CODE and teleni	B3B3 ←
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Service Cente				3.40"	name
File with Form 109				3.40	
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Exhibit E

LENDER'S name, street address, city, state, ZIP code, and telephone no.	ECTED T	OMB No. 1545-0877	
zerber o name, en oet dad see, org, state, en sode, and telephone no.			Acquisition o
		2000	Abandonment of
		Form 1099-A	Secured Property
	1 Date of lender's acquisition or	2 Balance of principal	
LENDER'S Federal identification number BORROWER'S identification number	knowledge of abandonment	outstanding	Copy A
		\$	Fo
BORROWER'S name	3	4 Fair market value of p	Internal Revenue Service Center
		1.40"=	File with Form 1096
Street address (including apt. no.)	5 Was borrower personally lia	ble for repayment of the o	For Privacy Act and
		Yes	Ao 1.40 Paperwor
City, state, and ZIP code	6 Description of property	←	1.80 Notice, see the
Account number (optional)	_		Instructions fo
recount number (optional)			Forms 1099, 1098 5498, and W-2G
Form 1099-A	at. No. 14412G	Department of the Tre	easury - Internal Revenue Service
LENDER'S name, street address, city, state, ZIP code, and telephone no.	ECTED	OMB No. 1545-0877	
			Acquisition of
			Abandonment o Secured Property
		Form 1099-A	Secured Property
	Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	_
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BORROWER'S name	3	\$ 4 Fair market value of p	For
BOTH OWER O Halle		4 Tail Market Value of p	Service Center
		\$	File with Form 1096
Street address (including apt. no.)	5 Was borrower personally lia	· · · / — —	¬ Paperworl
City, state, and ZIP code	6 Description of property	Yes	Reduction Ac Notice, see the
2.0, 2	2 Seconplion of property		2000 Genera
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			5498, and W-2G
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Exhibit F

PAYER'S name, street address, city,	state, ZIP code, and telep	CORREC	1a Date of sale	OMB No. 1545-0715	Dropodo Ero
Erro name, sucer dudiess, city,	otato, zii oode, and telep	AIGHO HO.	Date Of Sale		Proceeds From Broker an
			1b CUSIP No.	Form 1099-B	Barter Exchang Transaction
			2 Stocks, bonds, etc.	Reported to IRS Gross proceeds	=1.90"====================================
PAYER'S Federal identification number	RECIPIENT'S identification	n number	3 Bartering	4 Federal income tax withh	
RECIPIENT'S name			5 Description	3.90"	Internal Revenu
			Regulated Fu	itures Contracts	Service Cent
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City, state, and ZIP code			1.40"	1.40"	Reduction A Notice, see t
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Account number (optional) 2.80"			\$	\$4.15"	Forms 1099, 109 5498, and W-2
7979 PAYER'S name, street address, city,	VOID state, ZIP code, and telep	CORRECT Dhone no.	1a Date of sale	OMB No. 1545-0715	Proceeds Fro Broker ar
			1b CUSIP No.	Form 1099-B	Barter Exchang Transaction
			2 Stocks, bonds, etc.	Reported Gross proceeds to IRS Gross proceeds I	ess commissions and option premi
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RECIPIENT'S name			5 Description	ΙΨ	Internal Revent
			Regulated Fu	tures Contracts	File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2000	7 Unrealized profit or (loss) open contracts—12/31/99	
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form 1099-B		Ca	nt. No. 14411V	Department of the Treasi	
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Oo NOT Cut or Separa	□ VOID □	S Page	at. No. 14411V — Do NOT Cur CTED 1a Date of sale 1b CUSIP No. 2 Stocks, bonds, etc.	OMB No. 1545-0715 OMB No. 1545-0715 Form 1099-B Reported Gross proceeds	Proceeds From Barter Exchange Transaction
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Exhibit G

CREDITOR'S name, street address, c		ECTED	OMB No. 1545-1424	
,	ty, state, and ZIP code		OMB No. 1545-1424	
			2000	Cancellation
				of Deb
			Form 1099-C	
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy
DEBTOR'S name	1	3 Interest if included in box 2	1.40"	Fo Internal Revenu
—	3.40"	▶		Service Cente
Street address (including apt. no.)		\$ 5 Debt description		File with Form 1090 For Privacy Act an
otreet address (including apt. no.)		Debt description		Paperwook Reduction A
City, state, and ZIP code				Notice, see the 2000 General
Account number (optional)		6 Check for bankruptcy	7 Fair market value of property	Instructions forms 1099, 1098
			\$	◆ 5498, a _{1.35} " -20
A5A5 CREDITOR'S name, street address, c		ECTED	OMB No. 1545-1424	
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			2000	Cancellation of Deb
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CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	Copy A
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Street address (including apt. no.)		5 Debt description		For Privacy Act an Paperwor
City, state, and ZIP code		_		
				2000 Genera
Account number (optional)		6 Check for bankruptcy	7 Fair market value of property	Forms 1099, 1098
Form 1099-C				<u> </u>
e, and ZIP code number (optional)	te Forms on This Page	6 Check for bankruptcy Cat. No. 26280W	7 Fair market value of property \$ Department of the Treasury - It or Separate Form	Paperwor Reduction Ac Notice, see th 2000 Genera Instructions fo Forms 1099, 1098 5498, and W-20
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•			OMB No. 1545-1424	
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Exhibit H

9191			JIED		
PAYER'S name, street address, city,			1 Ordinary dividends	OMB No. 1545-0110	
			 \$		Dividends and
			2a Total capital gain distr.	2000	Distribution
			1.40"		
	T ====================================		\$	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	2b 28% rate gain	2c Unrecap. sec. 1250 gai	Copy A
RECIPIENT'S name			2d Section 1202 gain	3 Nontaxable distribution	Internal Revenue Service Cente
			\$	\$	File with Form 1096
Street address (including apt. no.)			4 Federal income tax withheld \$	5 Investment expenses \$	For Privacy Act an Paperwor
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or U.S. posses	2000 Genera
Account number (optional) 2.80"—		2nd TIN Not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	Instructions fo Forms 1099, 1098
form 1099-DIV			t. No. 14415N	\$ 4.50"	ry - Internal Revenue Service
PAYER'S name, street address, city,	state, ZIP code, and tele	CORREC	1 Ordinary dividends	OMB No. 1545-0110	Dividends and
			2a Total capital gain distr.	20 00	Distributions
			\$	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	2b 28% rate gain	2c Unrecap. sec. 1250 gai	Copy A
RECIPIENT'S name			2d Section 1202 gain	3 Nontaxable distribution	Internal Revenue Service Cente
			\$	\$	File with Form 1096
Street address (including apt. no.)			4 Federal income tax withheld \$	5 Investment expenses \$	For Privacy Act and Paperworl
City, state, and ZIP code			6 Foreign tax paid \$	7 Foreign country or U.S. posses	2000 Genera
Account number (optional)		2nd TIN Not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	Instructions fo Forms 1099, 1098
Form 1099-DIV			\$	\$	5498, and W-2G
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9191 PAYER'S name, street address, city,	VOID state, ZIP code, and tele	CORREC	CTED 1 Ordinary dividends	OMB No. 1545-0110	_
			CTED	OMB No. 1545-0110 2000 Form 1099-DIV	Dividends and
		ephone no.	CTED 1 Ordinary dividends \$ 2a Total capital gain distr. \$ 2b 28% rate gain	Form 1099-DIV 2c Unrecap. sec. 1250 gai	Dividends and Distributions
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PAYER'S name, street address, city, PAYER'S Federal identification number	state, ZIP code, and tele	ephone no.	CTED 1 Ordinary dividends \$ 2a Total capital gain distr. \$ 2b 28% rate gain \$ 2d Section 1202 gain	Form 1099-DIV 2c Unrecap. sec. 1250 gai \$ 3 Nontaxable distribution	Dividends and Distributions Copy A Fo Internal Revenue Service Cente File with Form 1096 For Privacy Act an Paperwor
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Exhibit I

PAYER'S name, street address, city,	VOID CORRE	1 Unemployment compensation	OMB No. 1545-0120	Certai
FATER 3 Hame, street address, city,	state, ZIF code, and telephone no.	1.40"	ONIB NO. 1545-0120	Governme
		\$	2000	and Qualifie
		2 State or local income tax refunds, credits, or offsets		State Tuitio
		\$	Form 1099-G	Prograi Payment
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withh	
		50 10 1 1 1 1 1 1	\$	Internal Revenu
RECIPIENT'S name		5 Qualified state tuition program earnings	6 Taxable grants	Service Cent
Street address (including apt. no.)		Agriculture payments	\$ 8 The amount in box 2	For Privacy Act a
		\$	applies to income from a trade or business	. ☐ Paperwo
City, state, and ZIP code				Notice, see t 2000 Gene
Account number (optional)		-		Instructions 1 Forms 1099, 109
				5498, and W-2
8686	te Forms on This Page VOID CORRE state, ZIP code, and telephone no.		OMB No. 1545-0120	orms on This Paç Certa
ATEN 3 Hame, street address, city,	state, ZIF code, and telephone no.	1 Onemployment compensation	ONIB NO. 1343-0120	Governme
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		2 State or local income tax refunds, credits, or offsets		State Tuitio Progra
		\$	Form 1099-G	Paymen
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withh	eld Copy
RECIPIENT'S name	<u> </u>	5 Qualified state tuition program earnings	6 Taxable grants	Internal Revenues Service Cent
		\$	 \$	File with Form 109
Street address (including apt. no.)		7 Agriculture payments	8 The amount in box 2	For Privacy Act a
City state and 7ID code		\$	applies to income from a trade or business	
City, state, and ZIP code				2000 Gene
Account number (optional)				Instructions f
				5498, and W-2
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2	, 1126, and telephone no.			Governme
		\$	2000	and Qualifie State Tuitio
		2 State or local income tax refunds, credits, or offsets		Progra
		\$	Form 1099-G	Paymen
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PAYER'S Federal identification number			 \$	l F
		5 Qualified state tuition		
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RECIPIENT'S name		program earnings \$ 7 Agriculture payments	6 Taxable grants \$ 8 The amount in box 2 applies to income from	Internal Reven Service Cent File with Form 109 For Privacy Act a Paperwo
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Exhibit J

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PAYER'S name, street address, city,	state, ZIP code, and tel	lephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
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I RECIPIENT'S name			<ul><li>Φ</li><li>2 Early withdrawal penalty</li></ul>	3 Interest on U.S. Sav		Fo Internal Revenu
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PAYER'S name, street address, city, see address. PAYER'S Federal identification number.	VOID [state, ZIP code, and tel	CORRE	CTED Payer's RTN (optional)  1 Interest income not included \$ 2 Early withdrawal penalty \$ 4 Federal income tax withheld	OMB No. 1545-0112  2000  Form 1099-INT I in box 3  3 Interest on U.S. Sav Bonds and Treas. of	Inte	Copy Finternal Revenuservice Cent File with Form 109 For Privacy Act an
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## **Exhibit K**

AYER'S name, street address, city, state	<u> </u>	CTED 4.50	0"	
, 2	e, ZIP code, and telephone no.	Gross long-term care benefits paid	OMB No. 1545-1519	
		\$	20 <b>00</b>	Long-Term Care an
		2 Accelerated death benefits paid		Accelerated Dear Benefi
		\$	Form 1099-LTC	
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OLICYHOLDER'S name		☐ diem ☐ amount  INSURED'S name	1.40	Internal Revenu
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city, state, and ZIP code		City, state, and ZIP code	2.00	Reduction A Notice, see t <b>2000 Gene</b>
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		Accelerated death benefits paid	2000	Accelerated Deat Benefit
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AYER'S name, street address, city, state	e, ZIP code, and telephone no.	Gross long-term care benefits paid	OMB No. 1545-1519	
	e, ZIP code, and telephone no.		OMB No. 1545-1519	
	e, ZIP code, and telephone no.	benefits paid	2000	Accelerated Dea
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## **Exhibit L**

, ,,,	tate, ZIP code, and tele	CORRE ephone no.	1 Rents	OMB No. 1545-0115	
			1.40"		
			2 Royalties		Miscellaneous
			\$	2000	Income
			3 Other income	†	111001111
			\$	Form 1099-MISC	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	4 Federal income tax withheld \$	5 Fishing boat proceeds	Copy A
RECIPIENT'S name			6 Medical and health care payments	1	Fo
izon izivi o name			\$	\$	Internal Revenue Service Cente
			8 Substitute payments in lieu of dividends or interest	<b>9</b> Payer made direct sales of \$5,000 or more of consumer	File with Form 1096
Street address (including apt. no.)				products to a buyer	For Privacy Ac
25. state and 710 and			\$	(recipient) for resale ►	Reduction Ad
City, state, and ZIP code			10 Crop insurance proceeds	11 State income tax withheld	Notice, see th
Account number (optional)		2nd TIN Not	Φ 12 State/Payer's state number	<u> </u>	Instructions fo
2.80"		▶	- State Tayer 3 State Humber	4.15"	Forms 1099, 1098
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9595 PAYER'S name, street address, city, st	VOID [	CORRE ephone no.	CTED 1 Rents	OMB No. 1545-0115	
			\$		
			2 Royalties	2000	Miscellaneous
			\$		Income
			3 Other income	Form 1099-MISC	
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			\$	\$	Fo
RECIPIENT'S name			6 Medical and health care payments	7 Nonemployee compensation	
			8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer	File with Form 1096 For Privacy Ad
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9595 PAYER'S name, street address, city, st	VOID tate, ZIP code, and tele	CORRE ephone no.	— Do NOT Cut  CCTED  1 Rents \$ 2 Royalties \$ 3 Other income \$ 4 Federal income tax withheld \$ 6 Medical and health care payments \$ 8 Substitute payments in lieu of	Department of the Treasury t or Separate Form  OMB No. 1545-0115  2000  Form 1099-MISC  5 Fishing boat proceeds \$ 7 Nonemployee compensation \$ 9 Payer made direct sales of	- Internal Revenue Service  Ins on This Page  Miscellaneous Income  Copy A  For Internal Revenu Service Center  File with Form 1096
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### **Exhibit M**

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PAYER'S name, street address, city,				OMB No. 1545-1517	Diatribustica
				2000	Distributions From an MSA o Medicare+Choice MSA
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Street address (including apt. no.)			are+Choice	Ψ	For Privacy Ac
City, state, and ZIP code		MSA	🗆		Reduction Ac Notice, see th
A		<b>-</b>	3	3.90" =====	2000 General Instructions for
Account number (optional)					Forms 1099, 1098 5498, and W-2G
9494 PAYER'S name, street address, city,		CORRECTED		OMB No. 1545-1517	Distribution From an MSA o
PAYER'S Federal identification number	RECIPIENT'S identification	number 1 Gross	distribution	Form 1099-MSA  2 Earnings on excess	Medicare+Choice
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City, state, and ZIP code					Notice, see th 2000 Genera Instructions fo
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				contributions	Fo
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			🗆		and Paperwor Reduction Ad
City, state, and ZIP code					Notice, see th 2000 Genera Instructions fo
					instructions to

### **Exhibit N**

PAYER'S name, street address, city,	∐ VOID □	oxdot Corre	CIED		
	state, ZIP code, and te	elephone no.	Original issue discount for 2000	OMB No. 1545-0117	
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			\$ 2 Other periodic interest	- 20 <b>00</b>	Original Issue Discoun
			2 Other periodic interest		Dioocan
			\$	Form <b>1099-OID</b>	
PAYER'S Federal identification number	RECIPIENT'S identific	cation number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A
			\$	\$	For
RECIPIENT'S name			5 Description		Internal Revenue Service Cente File with Form 1096
Street address (including apt. no.)			6 Original issue discount on U	J.S. Treasury obligations	For Privacy Act and Paperwork Reduction Act Notice, see the
City, state, and ZIP code			7 Investment expenses \$		2000 Genera Instructions fo Forms 1099, 1098
Account number (optional)		2nd TIN Not.		4.450	5498, and W-2G
2.80"=		<b>▶</b>		4.15"	
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			\$ 2 Other periodic interest	2000	Original Issue Discoun
			\$	Form <b>1099-OID</b>	
PAYER'S Federal identification number	RECIPIENT'S identific	cation number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A
RECIPIENT'S name	1		5 Description	IΨ	Internal Revenue Service Center File with Form 1096
Street address (including apt. no.)			6 Original issue discount on U	U.S. Treasury obligations	For Privacy Act and Paperwork Reduction Act Notice, see the
City, state, and ZIP code			7 Investment expenses \$		2000 Genera Instructions fo
Account number (optional)		2nd TIN Not.			Forms 1099, 1098 5498, and W-2G
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## **Exhibit O**

	state, ZIP code, and tel	CORRI lephone no.	1 Patronage dividends	OMB No. 1545-0118	_
			1.40"	]	Taxabl
			2 Nonpatronage distributions	2000	Distribution
			\$		Received From
			3 Per-unit retain allocations		Cooperative
			\$	Form 1099-PATR	_
YER'S Federal identification number	RECIPIENT'S identification	ation number	4 Federal income tax withheld		Сору
			\$		F
ECIPIENT'S name			5 Redemption of nonqualified notices and retain allocations		Internal Revent
					File with Form 10
			\$	7	For Privacy A
reet address (including apt. no.)			1.	7 Investment credit	and Paperwo
ty state and ZID ands			\$ 8 Work opportunity credit	<ul><li>\$</li><li>9 Patron's AMT adjustment</li></ul>	Reduction A Notice, see t
ty, state, and ZIP code			\$ Work opportunity credit	\$	2000 Gene
count number (optional)		2nd TIN Not.	<u> </u>	[ Ψ	Instructions 1
2.80"				4.15"	Forms 1099, 109 5498, and W-2
m 1099-PATR			at. No. 14435F	Department of the Treasury	
YER'S name, street address, city, s	state, ZIP code, and tel	lephone no.	1 Patronage dividends \$ 2 Nonpatronage distributions	OMB No. 1545-0118	Taxab Distribution
			\$	] 2000	Received Fro
			3 Per-unit retain allocations		Cooperative
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#### **Exhibit P**

PAYER'S name, street	address,	city, state, and ZIP code	- 1	Gross distribut		OMB No. 1545-011		Distributions F
			•	1.40"=			"	ensions, Annuit Retiremen
			<u>φ</u> 2ε	a Taxable amou	nt	2000		Profit-Sha
								Plans, IF Insura
 4.50"			\$			Form <b>1099-R</b>		Contracts,
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PAYER'S Federal identifinumber	ication	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)		4 Federal income withheld		Internal Reve Service Cer
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RECIPIENT'S name			\$	Employee contr	ributions	\$ 6 Net unrealized	d	
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		`	<u> </u>	B:	.40"			Notice, see 2000 Gen
Street address (including	ng apt. no	).)	'	Distribution code	IRA/ SEP/	8 Other <b>■</b> 1.00	.40"	Instructions
			<b>—</b>	1.00"	SIMPLE	2.50"	%	Forms 1
City, state, and ZIP cod	de		9a	Your percentage distribution	of total %	9b Total employee co	-	1098, 5498, W
Account number (optiona	al)			State tax withhou	eld	11 State/Payer's	state no	
			.\$.					1.10"
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# **Exhibit Q**

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FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
	1.40"	<b>&gt;</b>	Dwage de Europ
	2 Gross proceeds	2000	Proceeds From Re Estate Transaction
	\$	Form <b>1099-S</b>	
FILER'S Federal identification number TRANSFEROR'S identification number	3 Address or legal descripti	ion (including city, state, and z	ZIP code) Copy
1.70"	<b>&gt;</b>		F
TRANSFEROR'S name			Internal Revenu Service Cent
		2.80"	File with Form 109
Street address (including apt. no.)			For Privacy A and Paperwo Reduction A
City, state, and ZIP code		feror received or will receive part of the consideration.	L L L = IOO (SAMA)
Account number (optional)	5 Buyer's part of real estat	te tax	Forms 1099, 109
Form <b>1099-S</b>	\$ Cat. No. 64292E		5498, and W-2
7575 VOID CORRE	ECTED  1 Date of closing	OMB No. 1545-0997	
			Proceeds From Re
	2 Gross proceeds		Estate Transaction
	\$	Form <b>1099-S</b>	
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### **Exhibit R**

Form **5498** 

2828	☐ VOID		CTED		
TRUSTEE'S or ISSUER'S name, stree			1 IRA contributions (other than amounts in boxes 2, 3, and 7–10)	OMB No. 1545-0747	1 <b></b> .
			\$	2000	IRA Contribution
			2 Rollover contributions		Information
			\$ 1.40"	Form <b>5498</b>	
RUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social	I security number	3 Roth conversion amount	101111 0 100	Сору А
PARTICIPANT'S name			\$ 4 Fair market value of account	at E Life inquirence cost	For Internal Revenue
ANTICIPANT 3 Hame				included in box 1	Service Center
			\$	\$	File with Form 1096.  For Privacy Act
Street address (including apt. no.)			6 IRA SEP SIMPLE	Roth IRA Rechar.	Ed IRA and Paperwork Reduction Act
City, state, and ZIP code			7 SEP contributions	8 SIMPLE contributio	2000 General
Account number (optional)			9 Roth IRA contributions	10 Ed IRA contribution	Instructions for
(.)			\$	\$	5498, and W-2G.
orm <b>5498</b>			. No. 50010C	•	reasury - Internal Revenue Service
o NOT Cut or Separat	te Forms on	This Page	— Do NOT Cu	t or Separate	Forms on This Page
2828	VOID	CORREC		OMB No. 1545-0747	
'RUSTEE'S or ISSUER'S name, stree	address, city, state,	and ZIP code	1 IRA contributions (other than amounts in boxes 2, 3, and 7–10)	ONB NO. 1545-0747	IRA
		-	\$	- 20 <b>00</b>	Contribution
			2 Rollover contributions		Information
	T		\$	Form <b>5498</b>	
RUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social	-	3 Roth conversion amount \$		Copy A
PARTICIPANT'S name			4 Fair market value of accoun	t 5 Life insurance cost included in box 1	Internal Revenue Service Center
			\$	\$	File with Form 1096.
Street address (including apt. no.)			6 IRA SEP SIMPLE	Roth IRA Rechar.	For Privacy Act
City, state, and ZIP code			7 SEP contributions	8 SIMPLE contributio	Reduction Act Notice, see the
orty, state, and En oode			\$	\$	2000 General Instructions for
Account number (optional)			9 Roth IRA contributions	10 Ed IRA contribution	
 orm <b>5498</b>			\$ . No. 50010C	Department of the Tu	reasury - Internal Revenue Service
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•				•	
<b>2828</b> TRUSTEE'S or ISSUER'S name, stree	VOID	CORREC	TED  1 IRA contributions (other	OMB No. 1545-0747	
HOSTEE S OF ISSOCIA S Harrie, Street	n address, city, state,	and zir code	than amounts in boxes 2, 3, and 7–10)	OWB NO. 1343-0747	
			\$	_ ഹെഹ	IRA
			2 Rollover contributions	2000	Contribution Information
			\$	Form <b>5498</b>	mormation
RUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social	l security number	3 Roth conversion amount	. 5/111 € 100	Сору А
PARTICIPANT'S name			\$ 4 Fair market value of account	nt 5 Life insurance cost	For Internal Revenue
				included in box 1	Service Center
			\$	\$	File with Form 1096.
Street address (including apt. no.)			6 IRA SEP SIMPLE	Roth IRA Rechar.	and Paperwork
					Reduction Act
			7 SED contributions	8 SIMDIE contribution	ne   NOLICE, See me
City, state, and ZIP code			<b>7</b> SEP contributions	8 SIMPLE contributio \$	2000 General
City, state, and ZIP code  Account number (optional)			7 SEP contributions \$ 9 Roth IRA contributions	8 SIMPLE contributio \$ 10 Ed IRA contribution	2000 General Instructions for

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

### **Exhibit S**

2727	☐ VOID		CTED		
TRUSTEE'S name, street address, cit	y, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 2000 and 2001 for 2000		MSA or Medicare+Choice
			\$ 2 Total contributions made in 2000	- 2000	MSA Information
			1.40"	Form <b>5498-MSA</b>	
TRUSTEE'S Federal identification number	PARTICIPANT'S social	security number	3 Total MSA contributions r	nade in 2001 for 2000	Copy A
PARTICIPANT'S name			4 Rollover contributions	5 Fair market value of MS M+C MSA	
3	3.40"	<b>—</b>	\$	\$	File with Form 1096
Street address (including apt. no.)			6 Medicare+Choice MSA	1	For Privacy Ac and Paperworl Reduction Ac
City, state, and ZIP code				1	Notice, see the 2000 Genera
Account number (optional)					Instructions fo Forms 1099, 1098 5498, and W-2G
orm <b>5498-MSA</b> Oo NOT Cut or Separat 2727	te Forms on 1			•	asury - Internal Revenue Servic
TRUSTEE'S name, street address, cit	y, state, and ZIP code	•	Employee or self-employed person's MSA contributions mad in 2000 and 2001 for 2000		MSA or Medicare+Choice
			2 Total contributions made in 2000	- 2000	MSA Information
TRUSTEE'S Federal identification number	PARTICIPANT'S social	security number	\$ 3 Total MSA contributions r	Form <b>5498-MSA</b> nade in 2001 for 2000	Copy A
PARTICIPANT'S name			\$ 4 Rollover contributions	5 Fair market value of MS	Foi
TAITHOUT ANY O Hame				M+C MSA	Service Cente
Street address (including apt. no.)			\$ 6 Medicare+Choice	\$	For Privacy Ac
City, state, and ZIP code			MSA L	]	Reduction Ac Notice, see the
Account number (optional)					2000 Genera Instructions fo Forms 1099, 1098
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			\$	Form <b>5498-MSA</b>	
TRUSTEE'S Federal identification number	PARTICIPANT'S social	security number	3 Total MSA contributions r	nade in 2001 for 2000	Copy A
PARTICIPANT'S name			4 Rollover contributions	5 Fair market value of MS	
			\$	\$	Service Cente File with Form 1096
Street address (including apt. no.)			6 Medicare+Choice	•	For Privacy Ac
			_	1	
City, state, and ZIP code			MSA	]	and Paperwork Reduction Ac Notice, see the 2000 Genera

#### **Exhibit T**

3232	☐ CORRECTED		
PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
Chrost address	1.45"	1.45"	2000
Street address 3.00"	3 Type of wager	4 Date won	Form W-20
City, state, and ZIP code	5 Transaction	6 Race	Certai
Federal identification number Telephone numbe	7 Winnings from identical wagers	8 Cashier	Gambling Winning
WINNER'S name 2.85"	9 Winner's taxpayer identification no.	10 Window	For Privacy Act ar Paperwork Reduction A
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 200 General Instructions forms 1099, 1098, 549
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	and W-20
Under penalties of perjury, I declare that, to the best of my knowled			Copy
correctly identify me as the recipient of this payment and any paymer	,	31	For Internal Revenu
Signature ► ₩ rm W-2G	Cat. No. 10138V	Date ►	Service Centeral Service Service Service
PAYER'S name	Gross winnings     Type of wager	Pederal income tax withheld     Date won	2001
3232	CORRECTED		1 OMB No. 1545-023
	g		20 <b>0</b> 1
Street address			Form W-2
City, state, and ZIP code	5 Transaction	6 Race	Certai
ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Gamblin Winning
WINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act and Paperwork Reduction A
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 200 General Instructions f Forms 1099, 1098, 549
City, state, and ZIP code	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	and W-2 File with Form 109
Under penalties of perjury, I declare that, to the best of my knowled correctly identify me as the recipient of this payment and any paymen			Copy
Signature ▶		Date >	For Internal Revenu Service Cente
rm W-2G	Cat. No. 10138V		asury - Internal Revenue Servi
3232	CORRECTED		1 OMD N- 4545 00
PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-02
Street address	3 Type of wager	4 Date won	タング Form W-2
City, state, and ZIP code	5 Transaction	6 Race	Certai
ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Gamblin Winning
VINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act a Paperwork Reduction A
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 200 General Instructions f Forms 1099, 1098, 549

Signature ►
Form W-2G

Date ▶

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

File with Form 1096.

Service Center

For Internal Revenue

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