

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

ADMINISTRATIVE

Rev. Proc. 2021-27, page 1252.

This procedure provides specifications for the private printing of red-ink substitutes for the 2021 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Revenue Procedure 2020-35 is superseded.

ADMINISTRATIVE; INCOME TAX

T.D. 9950, page 1221.

These final regulations amend regulations under sections 165 and 7508A, interpreting new section 7508A(d) relating to mandatory postponements of time to perform time-sensitive tax acts by reason of a federally declared disaster, and clarifying the definition of federally declared disaster under section 165(i)(5). The final regulations clarify that the phrase "in the same manner as a period specified under [section 7508A(a)]" in section 7508A(d)(1) means that the time-sensitive acts postponed for the mandatory 60-day period are those determined by the Secretary under section 7508A(a). The final regulations further provide that the mandatory 60-day period will only apply if the Secretary bases her discretionary determination on a disaster declaration that specifies an incident date. The final regulations also clarify that the mandatory 60-day period cannot exceed the one-year limitation provided under section 7508A(a). Finally, the final regulations clarify that a federally declared disaster includes an event declared either a major disaster under section 401 of the Stafford Act or an emergency under section 501 of the Stafford Act.

Bulletin No. 2021-26
June 28, 2021

EMPLOYEE PLANS

Notice 2021-37, page 1227.

This notice sets forth updates on the corporate bond monthly yield curve, the corresponding spot segment rates for June 2021 used under § 417(e)(3)(D), the 24-month average segment rates applicable for June 2021, and the 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).

EMPLOYMENT TAX

Rev. Proc. 2021-22, page 1231.

General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974. This procedure provides general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941; Schedule B (Form 941); Schedule D (Form 941); Schedule R (Form 941); and Form 8974. This procedure supersedes Revenue Procedure 2020-31, 2020-27 I.R.B. 12.

INCOME TAX

Notice 2021-36, page 1227.

This Notice announces that the Treasury Department and the IRS intend to amend the regulations under sections 59A and 6038A to defer the applicability date of certain provisions of the regulations relating to the reporting of qualified derivative payments until taxable years beginning on or after January 1, 2023.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

Part I

26 CFR 301.7508A-1: Postponement of certain tax-related deadlines by reason of a federally declared disaster or terroristic or military action;
26 CFR 1.165-1: Losses

T.D. 9950

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Parts 1 and 301

Mandatory 60-Day Postponement of Certain Tax-Related Deadlines by Reason of a Federally Declared Disaster

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the new mandatory 60-day postponement of certain time-sensitive tax-related deadlines by reason of a federally declared disaster. This document also contains final regulations clarifying the definition of “federally declared disaster.” These final regulations affect individuals who reside in or were killed or injured in a disaster area, businesses that have a principal place of business in a disaster area, relief workers who provide assistance in a disaster area, or any taxpayer whose tax records necessary to meet a tax deadline are located in a disaster area.

DATES: *Effective Date:* These regulations are effective on June 11, 2021.

Applicability Date: The date of applicability for the amendment to the Procedure and Administration Regulations under section 7508A is December 21, 2019, as explained below in SUPPLEMENTARY INFORMATION.

The date of applicability for the amendment to the Income Tax Regulations under section 165 of the Code to clarify the definition of the term “federally declared disaster” is June 11, 2021.

FOR FURTHER INFORMATION CONTACT: Andrew C. Keaton at (202) 317-5404 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 205 of the Taxpayer Certainty and Disaster Tax Relief Act of 2019, enacted as Division Q of the Further Consolidated Appropriations Act, 2020, Public Law 116-94, 133 Stat. 2534, 3226, amended section 7508A of the Code, relating to the discretionary authority of the Secretary of the Treasury or her delegate (Secretary) to postpone certain time-sensitive tax deadlines by reason of a federally declared disaster, by adding section 7508A(d). This provision provides qualified taxpayers a mandatory 60-day period that is to be disregarded “in the same manner as a period specified under [section 7508A(a)].”

On January 13, 2021, the IRS published in the **Federal Register** a notice of proposed rulemaking (REG-115057-20, 86 FR 2607) to interpret and implement sections 165(i)(5) and 7508A(d). Five responsive written comments were received. No commenter requested a public hearing, so none was held.

As described more fully in the preamble to the proposed regulations, section 7508A(d) is ambiguous in at least two important respects – the time-sensitive acts to be postponed (beyond the pension-related actions described in section 7508A(d)(4)) are not specified and it is unclear how the mandatory 60-day postponement period is to be calculated when the disaster declaration specified in section 7508A(d) does not contain an incident date. The legislative history is also insufficient to explain these areas of ambiguity.

These final regulations amend the Procedure and Administration Regulations (26 CFR part 301) under section 7508A and the Income Tax Regulations (26 CFR part 1) under section 165 to clarify the definition of the term “federally declared disaster.” As described further below, the Department of the Treasury (Treasury Department) and the IRS have modified proposed §301.7508A-1(g)(4)(iii), Exam-

ple (3), in these final regulations to better illustrate the calculation of the mandatory 60-day postponement period and to correct typographical errors. No other changes have been adopted.

Comments on the Proposed Regulations

Section 1.165-11(b)(1)

The proposed regulations provided that a federally declared disaster includes both a major disaster and an emergency declared under sections 401 or 501, respectively, of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), Public Law 100-707, 102 Stat. 4689 (1988).

One commenter said it approved of the proposed regulations including emergency declarations in the definition of a federally declared disaster under section 165(i)(5)(A). However, another commenter was critical of this portion of the proposed regulations and recommended that it be stricken. This second commenter said emergency declarations are governed by a different set of rules than major disaster declarations, pointing out that emergency declarations (i) do not need to be preceded by a governor’s request for Stafford Act relief (but may instead be declared *sua sponte* by the President), (ii) may only result (if not followed up by a major disaster declaration) in Federal assistance to local governmental entities (as opposed to assistance to individuals), and (iii) may be issued before a disaster. This commenter further opined that President Trump’s letter of March 13, 2020, declaring an emergency under the Stafford Act with respect to the COVID-19 pandemic, was not authorized by Congress to serve as a disaster declaration under sections 165(i)(5)(A) and 7508A of the Code.

The comment from the second commenter is not adopted in the final regulations. In the Explanation of Provisions section of the preamble to the proposed regulations, Part III. Federally Declared Disasters, this issue is already addressed in detail. There is no provision in the Stafford Act to declare a “disaster.” The legislative history of the Stafford

Act indicates that the term “disaster” is an umbrella term that includes both an emergency and a major disaster. The Conference Report to the Disaster Relief and Emergency Assistance Act of 1974, Public Law 93-288, 88 Stat. 143 (1974), clarified the definitional section of the Stafford Act, stating: “It was the intention of the conferees not to define the term ‘disaster’ specifically; whenever used in this legislation such term includes an emergency or a major disaster.” H.R. Rep. 93-1037, p. 26 (May 13, 1974).

The opening section of the Stafford Act, titled “Congressional findings and declarations,” uses the generic term “disaster” in laying out the key congressional findings and declarations that underlie the rest of the chapter’s provisions. Stafford Act section 101(a), 42 U.S.C. section 5121(a). In multiple revenue rulings, the IRS has provided that, for the purposes of section 165(i), a federally declared disaster includes an emergency or a major disaster declared under the Stafford Act. Several of these revenue rulings are cited in the preamble to the proposed regulations.

The differences noted by the commenter between emergencies and major disasters under the Stafford Act are not material to their treatment under sections 165(i)(5)(A) and 7508A of the Code. Most disaster declarations announced by the Federal Emergency Management Agency (FEMA) for particular states also provide only public assistance, and no individual assistance, to particular counties in the state under the Stafford Act. In addition, most emergency declarations announced by FEMA are under section 501(a) of the Stafford Act, and begin with a request from a governor or other chief executive of a state, territory, or tribal government. As noted in the preamble to the proposed regulations, it is rare for an emergency declaration to be made without such a request. The President is authorized to make an emergency declaration under section 501(b) of the Stafford Act when the United States will have the primary responsibility for response to the emergency. There is no difference in the need for affected persons in a state threatened with a disaster to receive relief from time-sensitive deadlines to perform specified acts under the Code when the request for such

relief originates with the state’s governor or is independently raised by the President. Consequently, the final regulations make no changes to this portion of the proposed regulations.

Section 301.7508A-1(g)(1)-(2)

The proposed regulations provided that (excluding the pension-related acts described in section 7508A(d)(4)) the time-sensitive tax acts that are postponed for the mandatory 60-day postponement period are the acts, if any, that the Secretary determines to be postponed under section 7508A(a) or (b).

One commenter expressed a general concern that this provision had the potential to reduce section 7508A(d) to a nullity. A second commenter expressed its concerns specifically in terms of what it contended was a clear reading of the statute and its legislative history. This commenter said it was clear that Congress intended to postpone the timely performance of all of the time-sensitive tax acts, both taxpayer and government acts, listed in section 7508(a)(1) of the Code. However, this second commenter recommended that the final regulations provide that the government may take advantage of the postponement periods for government-initiated actions only if a taxpayer first acts in reliance on the “automatic” postponement periods for the taxpayer’s time-sensitive tax acts.

A third commenter agreed with the Secretary’s characterizations of the statute and legislative history as ambiguous on the issues of which time-sensitive tax acts (other than the pension-related tax acts described in section 7508A(d)(4)) are postponed under section 7508A(d) and of which declared disasters are subject to the mandatory 60-day postponement period under section 7508A(d). This commenter approved of the solution to these ambiguities that was reflected in the proposed regulations, in terms of which time-sensitive tax acts would be postponed. This commenter said section 7508A(d) was a poorly-worded statute, that the legislative history of the provisions contained contradictions, and the result was that section 7508A(d)(1) leaves no (non-pension) time-sensitive tax acts for section 7508A(d) to operate upon, unless or until

the Secretary exercises her powers under section 7508A(a).

The third commenter noted also that for the year 2017, the IRS provided relief under section 7508A(a) in response to only 14 of the 59 major disaster declarations announced by FEMA that year. If all major disaster declarations automatically entitled all taxpayers in disaster areas to timing relief under section 7508A(d), the commenter noted that there would be a dramatic increase in the number of disasters leading to postponements of time-sensitive tax acts. On these issues, the third commenter concluded that the proposed regulations properly preserved the discretion of the IRS to determine which declared disasters should result in any type of disaster relief and of which time-sensitive tax acts should be postponed under section 7508A.

The comments from the first two commenters on this issue are not adopted in the final regulations, while the approving comments of the third commenter were already reflected in the proposed regulations. As explained more fully in the Explanation of Provisions section of the preamble to the proposed regulations, Part I. Time-Sensitive Tax Acts, and as noted by the third commenter described above, except for the rules regarding pensions described in section 7508A(d)(4), section 7508A(d), by its terms, does not specify the time-sensitive tax acts to be postponed during the mandatory 60-day postponement period. Instead, section 7508A(d)(1) provides that the mandatory 60-day postponement period “shall be disregarded in the same manner as a period specified under [section 7508A(a)].” Section 7508A(a) is not self-executing, but rather, requires a determination by the Secretary to specify the acts to be postponed. As a result, the cross-reference to section 7508A(a) in section 7508A(d)(1) operates to require the same determination by the Secretary as a prerequisite to determining the acts to which the mandatory 60-day postponement period applies. This interpretation gives full effect to the statutory language and does not reduce section 7508A(d) to a nullity, because that section still imposes a mandatory period for postponement and establishes a new category of persons eligible for relief – the “qualified taxpayers” defined in section

7508A(d)(2). The final regulations make no changes to §301.7508A-1(g)(1) and (2) of the proposed regulations.

Section 301.7508A-1(g)(3)(i)

Section 301.7508A-1(g)(3)(i) of the proposed regulations tracked section 7508A(d)(1) and (d)(5) in describing how the mandatory 60-day postponement period for federally declared disasters will be calculated and how the calculation of that mandatory postponement period will interact with the Secretary's discretionary postponement period (if any) under section 7508A(a) and (b). The Explanation of Provisions section of the preamble to the proposed regulations, Part II. Calculation of the Mandatory 60-Day Postponement Period, identified a 120-day postponement period from the beginning incident date of a disaster announced by FEMA as the usual postponement period provided by the IRS for those disasters where the IRS exercises its discretion under section 7508A(a) or (b) to postpone any time-sensitive tax acts.

Consequently, most mandatory 60-day postponement periods under section 7508A(d) will be calculated to run concurrently with the 120-day postponement period the IRS generally provides under section 7508A(a) or (b). Two commenters noted that section 7508A(d)(1) and the proposed regulations did not provide a clear rule for calculating the mandatory 60-day postponement period when there was more than one disaster declaration issued for the same disaster in a particular state or when any disaster declaration was amended to provide any new or modified incident dates (earliest or latest) that were missing or different from when the first disaster declaration for a disaster in a state was announced by FEMA. Two commenters suggested potential alternative methods of making calculations of the mandatory 60-day postponement period more certain when there are multiple disaster declarations or disaster declarations that are amended by FEMA for the earliest or latest incident dates described in section 7508A(d)(1)(A) and (B).

One commenter claimed that a literal reading of section 7508A(d)(1) creates challenges for indefinite disasters, such

as the COVID-19 pandemic, because the statute could be interpreted to postpone a taxpayer's deadlines "indefinitely until some unknown point in time that is long after the disaster began." To avoid this "unworkable application" of the statute, this commenter recommended that if the initial disaster declaration does not expressly identify the latest incident date for a disaster, then section 7508A(d) should be interpreted as automatically providing a postponement period until the date that is 60 days after the earliest incident date specified in a disaster declaration. However, the statute mitigates the commenter's concern by directing that the postponement period under section 7508A(d) "shall be disregarded in the same manner as a period specified under subsection (a)." That provision ensures that the Secretary retains the same discretion as she has under section 7508A(a) to determine what time-sensitive tax acts, if any, will be postponed.

A second commenter noted what it characterized as a pick-and-choose problem and an amendment problem with the method of calculating the mandatory 60-day postponement period provided for in the proposed regulations and recommended the Secretary adopt one of several alternative bright-line rules it suggested for making the calculation period more predictable.

This second commenter noted there was a potential pick-and-choose problem among multiple potential FEMA-announced disaster declarations, because the Treasury Department and the IRS propose to treat FEMA-announced emergency declarations (as well as major disaster declarations) under the Stafford Act as federally declared disasters under sections 165 and 7508A of the Code. This commenter's recommendation to strike proposed amended regulation § 1.165-11(b)(1) is discussed and rejected in the preamble discussion of this issue above.

Alternatively, the second commenter recommended that the final regulations reflect a bright-line rule to address potential multiple declarations, such as a first-out rule (the first issued declaration controls), a rule that a later major disaster declaration controls over an earlier emergency declaration, or a rule that the issue date of an emergency declaration is the earli-

est incident date for section 7508A(d)(1)'s mandatory 60-day postponement period.

The second commenter further recommended in this section of the final regulations that the Treasury Department and the IRS provide a bright-line rule concerning the effect of potential amendments to an initial FEMA announced disaster declaration on how the mandatory 60-day postponement period is calculated. The additional potential bright-line alternatives suggested by the second commenter were that (i) future amendments will not affect how the mandatory period is calculated, or (ii) only amendments made within a certain amount of time (say one year) will affect the computation of the mandatory period.

The Treasury Department and the IRS appreciate the predictability offered by the bright-line rules suggested by the second commenter. Nevertheless, the statutory language providing for a mandatory period beginning on the earliest incident date specified in the disaster declaration and ending on the date which is 60 days after the latest incident date so specified is capable of being applied as written. While amendments to disaster declarations and shifting "latest" incident dates can cause confusion, the intent of the statute is to ensure that relief is provided throughout the disaster period, assuming such a period is identified in the disaster declaration and the Secretary has determined that postponement of time-sensitive tax acts is warranted. As a result, the comment on this issue is not adopted in the final regulations.

Section 301.7508A-1(g)(3)(ii)(A)

The proposed regulations provided that in no event will the mandatory 60-day postponement period be calculated to exceed one year. One commenter stated that this portion of the proposed regulations should be removed because it lacks any basis in the text or legislative history of section 7508A(d)(1) or (d)(4).

The comment on this issue is not adopted in the final regulations. As stated in the Explanation of Provisions section of the preamble to the proposed regulations, Part II. Calculation of the Mandatory 60-Day Postponement Period, it defies logic for the Secretary's discre-

tionary postponement period under section 7508A(a) to be limited to “a period of up to 1 year,” and there be no limit on the mandatory 60-day postponement period under section 7508A(d). Interpreting section 7508A(d) to allow postponement periods for more than 1 year would be contrary to the directive of section 7508A(d)(1) that the mandatory 60-day postponement period must “be disregarded in the same manner as a period specified under [section 7508A(a)].” The final regulations make no change to §301.7508A-1(g)(3)(ii)(A) of the proposed regulations.

*Section 301.7508A-1(g)(4)(iii)
Example (3)*

The proposed regulations provided an Example (3) concerning a continuing disaster declaration involving wildfires that was later amended by a subsequent FEMA announcement of a latest incident date for the disaster. This example contained typographical errors, including a misnumbering – “(5)” instead of “(4)” – of the subparagraph for the four examples and referring to the taxpayer in the example variously as “Individual C” and “Individual D.”

One commenter further noted that the intended rules, if any, which Example (3) was meant to illustrate were not described in the portions of the proposed regulations which precede the Examples section.

Example (3) is intended to illustrate the calculation of the mandatory 60-day postponement period in the event of an ongoing disaster with multiple declarations and shifting “latest” incident dates described in §301.7508A-1(g)(3) of these final regulations. The Treasury Department and the IRS have modified Example (3) in these final regulations, in consideration of the comment above as well as the comments received on §301.7508A-1(g)(3)(i), to better illustrate the calculation of the mandatory 60-day postponement period and to correct typographical errors.

Section 301.7508A-1(h)(2)

The proposed regulations provided that the final regulations shall apply to all disasters declared on or after December 21, 2019.

One commenter requested not only that the final regulations not be retroactive to the effective date of section 7508A(d), but that the final regulations provide relief to any individuals or employee benefit plans that took actions (or failed to take actions) based on a good faith and reasonable interpretation of the postponement relief provided in section 7508A. The commenter further requested that such good faith relief be available for at least 60 days after the final regulations are published in the **Federal Register**.

The Applicability Date discussion in the preamble to the proposed regulations clearly indicated the intention of the Treasury Department and the IRS to rely on the provisions of section 7805(b)(2) of the Code for the applicability date of these final regulations. Section 7805(b)(2) provides that regulations filed or issued within 18 months of the date of enactment of the statutory provision to which the regulations relate are not prohibited from applying retroactively to the date of enactment. Section 7508A(d) was enacted on December 20, 2019, and these final regulations have been filed or issued within 18 months of that date of enactment. The proposed regulations were clear in stating that the Treasury Department and the IRS intended for the final regulations to apply to any disasters that were declared on or after December 21, 2019. These final regulations do not adopt the commenter’s request to modify §301.7508A-1(h)(2) of the proposed regulations.

New Rule Proposal

One commenter requested that the final regulations “confirm” that all forms of deadline relief requested under section 7508A are optional for affected taxpayers. In particular, the commenter focused on deadlines arising under employee benefit plans. In some cases, the application of these deadlines may affect both the plan and the participants. After consideration, the Treasury Department and the IRS have concluded that the suggestions made in this comment are beyond the intended scope of the proposed regulations. Consequently, the suggestions are not adopted in these final regulations.

Modifications of Proposed Regulations

Section 301.7508A-1(g)(4)(iii) Example (3)

Example (3) is modified to better illustrate the calculation of the mandatory 60-day postponement period in the event of multiple declarations and shifting “latest” incident dates, and to correct typographical errors.

Applicability Dates

For date of applicability for the amendment to the Procedure and Administration Regulations under section 7508A, see §301.7508A-1(h), which provides that the regulations promulgated by this Treasury decision are applicable for federally declared disasters that are declared on or after December 21, 2019, as explained in the preamble to the proposed regulations (REG-115057-20) published in the **Federal Register** (86 FR 2607), because section 7805(b)(2) of the Internal Revenue Code (Code) provides that regulations filed or issued within 18 months of the date of the enactment of the statutory provision to which they relate may apply to taxable periods prior to those described in section 7805(b)(1) and these final regulations are being published within 18 months of the enactment of section 7508A(d) on December 20, 2019.

The date of applicability for the amendment to the Income Tax Regulations under section 165 of the Code to clarify the definition of the term “federally declared disaster” is June 11, 2021.

Special Analyses

Certain IRS regulations, including these, are exempt from the requirements of Executive Order 12866, as supplemented and affirmed by Executive Order 13563. Therefore, a regulatory assessment is not required.

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. The regulations clarify how the Secretary may postpone certain time-sensitive tax deadlines by reason of a federally declared di-

saster. Such postponements provide more time for affected taxpayers to complete time-sensitive acts than they otherwise would have under the internal revenue laws. In addition, the regulations do not impose a collection of information burden on any person, including small entities, for purposes of the Regulatory Flexibility Act (5 U.S.C. chapter 6). Accordingly, the Secretary certifies that the regulations will not have a significant economic impact on a substantial number of small entities. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comments on its impact on small business, and no comments were received.

Drafting Information

The principal authors of these final regulations are Andrew C. Keaton and William V. Spatz of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and record-keeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 301 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.165-11 is amended by revising paragraphs (b)(1) and (h) to read as follows:

§1.165-11 Election to take disaster loss deduction for preceding year.

* * * * *

(b) * * *

(1) *A federally declared disaster* means any disaster subsequently determined by the President of the United States to warrant assistance by the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act). A federally declared disaster includes both a major disaster declared under section 401 of the Stafford Act and an emergency declared under section 501 of the Stafford Act.

* * * * *

(h) *Applicability dates*—(1) *In general.* Except as provided in paragraph (h)(2) of this section, this section applies to elections and revocations that are made on or after October 16, 2019.

(2) *Paragraph (b)(1) of this section.* The second sentence of paragraph (b)(1) of this section applies to elections and revocations that are made on or after June 11, 2021.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 3. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 4. Section 301.7508A-1 is amended by revising paragraph (g) and adding paragraph (h) to read as follows:

§301.7508A-1 Postponement of certain tax-related deadlines by reasons of a federally declared disaster or terrorist or military action.

* * * * *

(g) *Mandatory 60-day postponement*—(1) *In general.* In addition to (or concurrently with) the postponement period specified by the Secretary in an exercise of the authority under section 7508A(a) to postpone time-sensitive acts by reason of a federally declared disaster, qualified taxpayers (as defined in section 7508A(d)(2)) are entitled to a mandatory 60-day post-

ponement period during which the time to perform those time-sensitive acts is disregarded in the same manner as under section 7508A(a). The rules of this paragraph (g)(1) apply with respect to a postponement period specified by the Secretary under section 7508A(b), to postpone acts as provided in section 7508A(d)(4). Except for the acts set forth in paragraph (g)(2) of this section, section 7508A(d) does not apply to postpone any acts.

(2) *Acts postponed.* The time-sensitive acts that are postponed for the mandatory 60-day postponement period are the acts determined to be postponed by the Secretary's exercise of authority under section 7508A(a) or (b). In addition, in the case of any person described in section 7508A(b), the time-sensitive acts postponed for the mandatory 60-day postponement period include those described in section 7508A(d)(4):

(i) Making contributions to a qualified retirement plan (within the meaning of section 4974(c)) under section 219(f)(3), 404(a)(6), 404(h)(1)(B), or 404(m)(2);

(ii) Making distributions under section 408(d)(4);

(iii) Recharacterizing contributions under section 408A(d)(6); and

(iv) Making a rollover under section 402(c), 403(a)(4), 403(b)(8), or 408(d)(3).

(3) *Calculation of mandatory 60-day postponement period*—(i) *In general.* The mandatory 60-day postponement period begins on the earliest incident date specified in a disaster declaration for a federally declared disaster and ends on the date that is 60 days after the latest incident date specified in the disaster declaration. In accordance with section 7508A(d)(5), the mandatory 60-day postponement period under section 7508A(d) runs concurrently with the postponement period determined by the Secretary in exercising discretion under section 7508A(a) or (b) if the period determined by the Secretary is equal to or longer than 60 days after the latest incident date. If the period determined by the Secretary in exercising discretion under section 7508A(a) or (b) ends prior to 60 days after the latest incident date, in accordance with section 7508A(d)(5), the mandatory 60-day postponement period will run concurrently for the length of the period determined by the Secretary under section 7508A(a) or (b) and then

continue running in addition to the period determined by the Secretary under section 7508A(a) or (b).

(ii) *Limitations on the mandatory 60-day postponement period.* (A) In no event will the mandatory 60-day postponement period be calculated to exceed one year.

(B) In the event the Secretary determines to postpone time-sensitive acts pursuant to a declaration establishing a federally declared disaster for purposes of section 7508A that does not specify an incident date, there is no mandatory postponement period under section 7508A(d). In such cases, the only postponement period will be the period determined by the Secretary under section 7508A(a) or (b).

(4) *Examples.* The rules of this paragraph (g) are illustrated by the following examples:

(i) *Example (1).* Individual A lives in a state that experienced severe but isolated tornado damage on March 15. On March 20, FEMA issued a Federal Register Notice announcing a major disaster declaration approved by the President for the state where Individual A lives, describing the incident date for the tornado as March 15. Based upon that major disaster declaration, the IRS published a news release identifying the taxpayers (by county) affected by the disaster for purposes of section 7508A and specifying the time-sensitive acts that are postponed and a period of postponement from March 15 through July 31, pursuant to section 7508A(a). The county where Individual A lives was included in the news release. Under section 7508A(d), the mandatory 60-day postponement period that Individual A is entitled to begins on March 15 and ends 60 days after March 15, on May 14. The mandatory postponement period applies to the same time-sensitive acts and runs concurrently with the relief the IRS provided to Individual A under section 7508A(a).

(ii) *Example (2).* Individual B lives in a coastal state which experienced harmful effects from a hurricane that began to affect the weather in his state on August 15 and ceased to be a weather factor in his state on August 19. On August 22, FEMA issued a Federal Register Notice announcing a major disaster declaration approved by the President, determining that the coastline counties in the state, including the county where Individual B lives, were severely affected and that these counties were entitled to both

individual assistance and public assistance. The major disaster declaration specified the earliest incident date for the hurricane in the state where Individual B lives as August 15 and the latest incident date as August 19. Based upon that major disaster declaration, the IRS published a news release identifying the taxpayers affected by the disaster for purposes of section 7508A and specifying the time-sensitive acts that are postponed and a period of postponement from August 15 through December 31, pursuant to section 7508A(a). Under section 7508A(d), the mandatory 60-day postponement period that Individual B is entitled to begins on August 15 and ends 60 days after August 19, on October 18. The mandatory postponement period applies to the same time-sensitive acts and runs concurrently with the relief the IRS provided to Individual B under section 7508A(a).

(iii) *Example (3).* Individual C lives in a county of a state that is experiencing ongoing wildfires. On August 14, FEMA issued a Federal Register Notice announcing an emergency declaration approved by the President to make public assistance available under the Stafford Act to local governments to fight the wildfires. This declaration specified an earliest incident date of August 14 and no latest incident date. On August 17, FEMA issued a Federal Register Notice announcing a major disaster declaration approved by the President for the same wildfires incident, announcing that the residents of the county where Individual C lives were eligible to receive individual assistance under the Stafford Act. This declaration specified August 15 as the earliest incident date and described the incident period as ongoing. Based upon that major disaster declaration, the IRS exercised its discretion under section 7508A(a) to publish a news release identifying the taxpayers (by county) affected by the wildfires disaster for purposes of section 7508A and specifying both the time-sensitive acts that are postponed and a period of postponement from August 15 through December 15. Following the initial news release, the wildfires disaster remained ongoing, with no ending incident date specified, for several months. The IRS published a second news release postponing the time-sensitive acts through January 15. FEMA subsequently amended the major disaster declaration to specify the latest incident date of November 19. Because the IRS acted in its discretion to provide relief in response to the major disaster declaration, and not to provide relief in response to the emergency declaration, the mandatory 60-day postponement period that Individual C is entitled to under section 7508A(d) begins on August 15, the earliest incident date specified in the major disaster declaration, and ends 60 days after the latest incident date of November 19. The mandatory postponement

period applies to the same time-sensitive acts and runs concurrently with the relief the IRS provided to Individual C under section 7508A(a), and ends on January 18, which is 60 days after the latest incident date and three days beyond the postponement period specified by the IRS under section 7508A(a) in its news release.

(iv) *Example (4).* Individual D lives in the United States, which is experiencing a nationwide emergency as a result of its residents being exposed to a highly infectious and dangerous pandemic disease. On March 13, the President declared a nationwide emergency under section 501(b) of the Stafford Act. The pandemic became a federally declared disaster for purposes of section 7508A on March 13, however, no incident date was specified in the President's emergency declaration. Pursuant to the President's March 13 emergency declaration, the IRS published several notices identifying the taxpayers affected by the disaster for purposes of section 7508A and specifying the time-sensitive acts that are postponed and a period of postponement that generally ran from April 1 through July 15, pursuant to section 7508A(a). Because, in this circumstance, the emergency declaration pursuant to which the notices were published did not specify an incident date, there is no mandatory postponement period under section 7508A(d). The only postponement period is the period determined by the Secretary pursuant to the discretionary authority under section 7508A(a).

(h) *Applicability dates—(1) In general.* Except as provided in paragraph (h)(2) of this section, this section applies to disasters declared after January 15, 2009.

(2) *Paragraph (g) of this section.* Paragraph (g) of this section applies to disasters declared on or after December 21, 2019.

Douglas W. O'Donnell,
Deputy Commissioner for Services
and Enforcement.

Approved: May 25, 2021.

Mark J. Mazur,
Assistant Secretary of the Treasury
(Tax Policy).

(Filed by the Office of the Federal Register on June 13, 2021, 8:45 a.m., and published in the issue of the Federal Register for June 11, 2021, 86 FR 31146)

Part III

Section 59A Qualified Derivative Payments Reporting Requirements

Notice 2021-36

I. PURPOSE

This Notice announces that the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to amend the regulations under sections 59A and 6038A to defer the applicability date of certain provisions of the regulations relating to the reporting of qualified derivative payments (“QDP”) until taxable years beginning on or after January 1, 2023.

II. BACKGROUND

On December 6, 2019, the Treasury Department and the IRS published TD 9885 in the Federal Register (84 FR 66968), which contains final regulations addressing the base erosion and anti-abuse tax (“BEAT”) of section 59A (the “2019 final regulations”). The 2019 final regulations generally apply to taxable years ending on or after December 17, 2018. The 2019 final regulations included rules under sections 59A and 6038A addressing the reporting of QDPs, which are not base erosion payments.

Under §1.59A-6(b)(2)(i), a payment does not qualify as a QDP unless the taxpayer reports the information required in §1.6038A-2(b)(7)(ix) for the taxable year. Section 1.6038A-2(b)(7)(ix) requires a taxpayer subject to the BEAT to report on Form 8991 the aggregate amount of QDPs for the taxable year and make a representation that all payments satisfy the requirements of §1.59A-6(b)(2). If a taxpayer fails to satisfy the reporting requirements of §1.59A-6(b)(2)(i) with respect to any payments, §1.59A-6(b)(2)(ii) (the reporting failure exclusion) provides that those payments are not eligible for the QDP exception described in §1.59A-3(b)(3)(ii) and are base erosion payments unless another exception applies.

Section 1.6038A-2(b)(7)(ix) applies to taxable years beginning on or after June 7, 2021. Section 1.6038A-2(g). Before §1.6038A-2(b)(7)(ix) is applicable (the transition period), a taxpayer is treated as satisfying the QDP reporting requirements to the extent that the taxpayer reports the aggregate amount of QDPs on Form 8991, Schedule A, provided that the taxpayer reports this amount in good faith. See §1.59A-6(b)(2)(iv) and §1.6038A-2(g).

On October 9, 2020, the Treasury Department and the IRS published TD 9910 in the Federal Register (85 FR 64368), which contains additional final regulations relating to section 59A (the “2020 final regulations”). As described in the preamble to the 2020 final regulations, a comment was submitted that recommended that the Treasury Department and the IRS address the interaction of the QDP exception, the BEAT netting rule in §1.59A-2(e)(3)(vi) (with respect to positions for which a taxpayer applies a mark-to-market method of accounting for U.S. federal income tax purposes), and the QDP reporting requirements in §1.59A-6 and §1.6038A-2(b)(7)(ix)—each in the 2019 final regulations. The Treasury Department and the IRS continue to study whether future guidance may be appropriate. While studying this matter, the Treasury Department and the IRS have determined that it is appropriate to extend the transition period.

III. AMENDED APPLICABILITY DATE

Therefore, the Treasury Department and the IRS intend to amend §1.6038A-2(g) to provide that §1.6038A-2(b)(7)(ix) will apply to taxable years beginning on or after January 1, 2023. Until §1.6038A-2(b)(7)(ix) applies, the rules described in §1.59A-6(b)(2)(iv) that apply during the transition period will continue to apply.

IV. TAXPAYER RELIANCE

Taxpayers may rely on the provisions of this Notice before the issuance of the amendments to the final regulations described in section III of this Notice.

V. DRAFTING INFORMATION

The principal author of this notice is Sheila Ramaswamy of the Office of Associate Chief Counsel (International). For further information regarding this notice contact Sheila Ramaswamy at (202) 317-6938 (not a toll-free number).

Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates

Notice 2021-37

This notice provides guidance on the corporate bond monthly yield curve, the corresponding spot segment rates used under § 417(e)(3), and the 24-month average segment rates under § 430(h)(2) of the Internal Revenue Code. In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008 and the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I).

In addition to providing these rates for current periods, this notice provides 24-month average segment rates for earlier periods for plan years beginning in 2020 and 2021, determined under § 430(h)(2)(C)(iv) of the Code reflecting the modifications made by § 9706(a) of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (ARP), which was enacted on March 11, 2021.

YIELD CURVE AND SEGMENT RATES

Section 430 specifies the minimum funding requirements that apply to single-employer plans (except for CSEC plans under § 414(y)) pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan’s target normal cost and funding target. Under this provision, present val-

ue is generally determined using three 24-month average interest rates (“segment rates”), each of which applies to cash flows during specified periods. To the extent provided under § 430(h)(2)(C)(iv), these segment rates are adjusted by the applicable percentage of the 25-year average segment rates for the period ending September 30 of the year preceding the calendar year in which the plan year begins.¹ However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates.

Notice 2007-81, 2007-44 I.R.B. 899, provides guidelines for determining the

monthly corporate bond yield curve, and the 24-month average corporate bond segment rates used to compute the target normal cost and the funding target. Consistent with the methodology specified in Notice 2007-81, the monthly corporate bond yield curve derived from May 2021 data is in Table 2021-5 at the end of this notice. The spot first, second, and third segment rates for the month of May 2021 are, respectively, 0.61, 2.84, and 3.54.

The 24-month average segment rates determined under § 430(h)(2)(C)(i) through (iii) must be adjusted pursuant to § 430(h)(2)(C)(iv) to be within the applicable minimum and maximum percentag-

es of the corresponding 25-year average segment rates.

The 25-year average segment rates for plan years beginning in 2020 and 2021 were published Notice 2019-51, 2019-41 I.R.B. 866, and Notice 2020-72, 2020-40 I.R.B. 789, respectively.

24-MONTH AVERAGE CORPORATE BOND SEGMENT RATES

The three 24-month average corporate bond segment rates applicable for June 2021 without adjustment for the 25-year average segment rate limits are as follows:

<i>24-Month Average Segment Rates Without 25-Year Average Adjustment</i>			
Applicable Month	First Segment	Second Segment	Third Segment
June 2021	1.27	2.77	3.45

25-YEAR AVERAGE SEGMENT RATES

Section 9706(a) of ARP changes the 25-year average segment rates and the applicable minimum and maximum percentages used under § 430(h)(3)(C)(iv) of the Code to adjust the 24-month average segment rates. Prior to this change, the applicable minimum and maximum percentages were 90% and 110% for a plan year beginning in 2020, and 85% and 115% for a plan year beginning in 2021, respectively. After this change, the applicable mini-

um and maximum percentages are 95% and 105% for a plan year beginning in 2020 or 2021. In addition, pursuant to this change, any 25-year average segment rate that is less than 5% is deemed to be 5%.²

Pursuant to § 9706(c)(1) of ARP, these changes apply with respect to plan years beginning on or after January 1, 2020. However, § 9706(c)(2) of ARP provides that a plan sponsor may elect not to have these changes apply to any plan year beginning before January 1, 2022.³

The adjusted 24-month average segment rates set forth in the chart below

reflect § 430(h)(2)(C)(iv) of the Code as amended by § 9706(a) of ARP. These adjusted 24-month average segment rates apply only for plan years for which an election under § 9706(c)(2) of ARP is not in effect. For a plan year for which such an election does not apply, the 24-month averages applicable for June 2021, adjusted to be within the applicable minimum and maximum percentages of the corresponding 25-year average segment rates in accordance with § 430(h)(2)(C)(iv) of the Code, are as follows:

<i>Adjusted 24-Month Average Segment Rates</i>				
For Plan Years Beginning In	Applicable Month	First Segment	Second Segment	Third Segment
2020	June 2021	4.75	5.50	6.27
2021	June 2021	4.75	5.36	6.11

The adjusted 24-month average segment rates set forth in the chart below do

not reflect the changes to § 430(h)(2)(C)(iv) of the Code made by § 9706(a) of

ARP. These adjusted 24-month average segment rates apply only for plan years for

¹ Pursuant to § 433(h)(3)(A), the 3rd segment rate determined under § 430(h)(2)(C) is used to determine the current liability of a CSEC plan (which is used to calculate the minimum amount of the full funding limitation under § 433(c)(7)(C)).

² Pursuant to this change, the 25-year averages of the first segment rate for 2020 and 2021 are increased to 5.00% because those 25-year averages as originally published are below 5.00%.

³ This election may be made either for all purposes for which the amendments under § 9706 of ARP apply or solely for purposes of determining the adjusted funding target attainment percentage under § 436 of the Code for the plan year.

which an election under § 9706(c)(2) of ARP is in effect. For a plan year for which such an election applies, the 24-month av-

erages applicable for June 2021, adjusted to be within the applicable minimum and maximum percentages of the correspond-

ing 25-year average segment rates in accordance with § 430(h)(2)(C)(iv) of the Code, are as follows:

<i>Pre-ARP Adjusted 24-Month Average Segment Rates</i>				
For Plan Years Beginning In	Applicable Month	First Segment	Second Segment	Third Segment
2020	June 2021	3.64	5.21	5.94
2021	June 2021	3.32	4.79	5.47

30-YEAR TREASURY SECURITIES INTEREST RATES

Section 431 specifies the minimum funding requirements that apply to multi-employer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in § 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest rate used to calculate current liability for this purpose must

be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-year period ending on the last day before the beginning of the plan year. Notice 88-73, 1988-2 C.B. 383, provides guidelines for determining the weighted average interest rate. The rate of interest on 30-year Treasury securities for May 2021 is 2.32 percent. The Service determined this rate as the average of the daily determinations

of yield on the 30-year Treasury bond maturing in February 2051 determined each day through May 12, 2021, and the yield on the 30-year Treasury bond maturing in May 2051 determined each day for the balance of the month. For plan years beginning in June 2021, the weighted average of the rates of interest on 30-year Treasury securities and the permissible range of rates used to calculate current liability are as follows:

<i>Treasury Weighted Average Rates</i>		
For Plan Years Beginning In	30-Year Treasury Weighted Average	Permissible Range 90% to 105%
June 2021	2.23	2.00 to 2.34

MINIMUM PRESENT VALUE SEGMENT RATES

In general, the applicable interest rates

under § 417(e)(3)(D) are segment rates computed without regard to a 24-month average. Notice 2007-81 provides guidelines for determining the minimum pres-

ent value segment rates. Pursuant to that notice, the minimum present value segment rates determined for May 2021 are as follows:

<i>Minimum Present Value Segment Rates</i>			
Month	First Segment	Second Segment	Third Segment
May 2021	0.61	2.84	3.54

DRAFTING INFORMATION

The principal author of this notice is Tom Morgan of the Office of the Asso-

ciate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the IRS participated in the development

of this guidance. For further information regarding this notice, contact Mr. Morgan at 202-317-6700 or Paul Stern at 202-317-8702 (not toll-free numbers).

Table 2021-5
Monthly Yield Curve for May 2021
Derived from May 2021 Data

<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>
0.5	0.16	20.5	3.42	40.5	3.55	60.5	3.61	80.5	3.64
1.0	0.21	21.0	3.42	41.0	3.56	61.0	3.61	81.0	3.64
1.5	0.28	21.5	3.43	41.5	3.56	61.5	3.61	81.5	3.64
2.0	0.36	22.0	3.43	42.0	3.56	62.0	3.61	82.0	3.64
2.5	0.48	22.5	3.44	42.5	3.56	62.5	3.61	82.5	3.64
3.0	0.61	23.0	3.44	43.0	3.56	63.0	3.61	83.0	3.64
3.5	0.76	23.5	3.44	43.5	3.56	63.5	3.61	83.5	3.64
4.0	0.92	24.0	3.45	44.0	3.57	64.0	3.61	84.0	3.64
4.5	1.09	24.5	3.45	44.5	3.57	64.5	3.62	84.5	3.64
5.0	1.26	25.0	3.46	45.0	3.57	65.0	3.62	85.0	3.64
5.5	1.42	25.5	3.46	45.5	3.57	65.5	3.62	85.5	3.64
6.0	1.59	26.0	3.46	46.0	3.57	66.0	3.62	86.0	3.64
6.5	1.75	26.5	3.47	46.5	3.57	66.5	3.62	86.5	3.64
7.0	1.91	27.0	3.47	47.0	3.58	67.0	3.62	87.0	3.64
7.5	2.06	27.5	3.48	47.5	3.58	67.5	3.62	87.5	3.64
8.0	2.20	28.0	3.48	48.0	3.58	68.0	3.62	88.0	3.64
8.5	2.34	28.5	3.48	48.5	3.58	68.5	3.62	88.5	3.64
9.0	2.46	29.0	3.49	49.0	3.58	69.0	3.62	89.0	3.64
9.5	2.57	29.5	3.49	49.5	3.58	69.5	3.62	89.5	3.64
10.0	2.68	30.0	3.49	50.0	3.58	70.0	3.62	90.0	3.64
10.5	2.77	30.5	3.50	50.5	3.59	70.5	3.62	90.5	3.65
11.0	2.86	31.0	3.50	51.0	3.59	71.0	3.62	91.0	3.65
11.5	2.94	31.5	3.51	51.5	3.59	71.5	3.63	91.5	3.65
12.0	3.01	32.0	3.51	52.0	3.59	72.0	3.63	92.0	3.65
12.5	3.07	32.5	3.51	52.5	3.59	72.5	3.63	92.5	3.65
13.0	3.12	33.0	3.52	53.0	3.59	73.0	3.63	93.0	3.65
13.5	3.17	33.5	3.52	53.5	3.59	73.5	3.63	93.5	3.65
14.0	3.21	34.0	3.52	54.0	3.59	74.0	3.63	94.0	3.65
14.5	3.24	34.5	3.52	54.5	3.60	74.5	3.63	94.5	3.65
15.0	3.27	35.0	3.53	55.0	3.60	75.0	3.63	95.0	3.65
15.5	3.30	35.5	3.53	55.5	3.60	75.5	3.63	95.5	3.65
16.0	3.32	36.0	3.53	56.0	3.60	76.0	3.63	96.0	3.65
16.5	3.34	36.5	3.53	56.5	3.60	76.5	3.63	96.5	3.65
17.0	3.35	37.0	3.54	57.0	3.60	77.0	3.63	97.0	3.65
17.5	3.37	37.5	3.54	57.5	3.60	77.5	3.63	97.5	3.65
18.0	3.38	38.0	3.54	58.0	3.60	78.0	3.63	98.0	3.65
18.5	3.39	38.5	3.54	58.5	3.60	78.5	3.63	98.5	3.65
19.0	3.40	39.0	3.55	59.0	3.61	79.0	3.63	99.0	3.65
19.5	3.40	39.5	3.55	59.5	3.61	79.5	3.63	99.5	3.65
20.0	3.41	40.0	3.55	60.0	3.61	80.0	3.64	100.0	3.65

NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), Schedule D (Form 941), Schedule R (Form 941), and Form 8974.

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Part 1

Section 1.1 – Purpose

.01 The purpose of this revenue procedure is to provide general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941, Employer’s QUARTERLY Federal Tax Return; Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as “Schedule B”); Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as “Schedule D”); Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as “Schedule R”); and Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

Caution. Before creating a substitute Form 941, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules, for additional rules and specifications for payment vouchers (Vouchers), printing in margins (Marginal Printing), and additional instructions (Additional Instructions for All Forms).

Note. Substitute territorial forms (941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono; 941-SS, Employer’s QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands); and Anexo B (Formulario 941-PR), Registro de la Obligación Contributiva para los Despositantes de Itinerario Bisemanal), should also conform to the specifications outlined in this revenue procedure.

.02 This revenue procedure provides information for substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974. If you need more in-depth information on who must complete these forms and how to complete them, see the Instructions for Form 941, the Instructions for Schedule B, the Instructions for Schedule D, the Instructions for Schedule R, the Instructions for Form 8974, and Pub. 15, Employer’s Tax Guide, or visit IRS.gov.

Note. Failure to produce acceptable substitutes of the forms and schedules listed in this revenue procedure may result in delays in processing. This may result in penalties.

.03 Forms that completely follow the guidelines in this revenue procedure and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms and schedules need to be scanned using IRS scanning equipment.

If you are uncertain of any specification and want clarification, do the following.

1. Submit a letter citing the specification.
2. State your understanding of the specification.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Send your request to SCRIPS@IRS.gov or SubstituteForms@IRS.gov, or use the following address.

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW, Room 6554
Washington, DC 20224

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

.04 However, software developers and form producers should send a blank copy of their substitute Form 941, Schedule B, and Schedule R in Portable Document Format (PDF) to SCRIPS@IRS.gov. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process.

Submitters are not expected to delay marketing their forms in order to receive feedback. Submitters must not include any “live” taxpayer data on any substitute form submitted for review.

.05 The following six-digit form ID codes are used on Form 941, the schedules for Form 941, and Form 8974.

- **Official paper forms:** 951121 (Form 941, page 1); 951221 (Form 941, page 2); 951921 (Form 941, page 3); 951020 (Form 941, page 4); 960311 (Schedule B); 950421 (Schedule R, page 1); 950521 (Schedule R, page 2); and 950817 (Form 8974).
- **Substitute 6x10 grids:** 971121 (Form 941, page 1); 971221 (Form 941, page 2); 971921 (Form 941, page 3); 971020 (Form 941, page 4); 970311 (Schedule B); 970421 (Schedule R, page 1); 970521 (Schedule R, page 2); and 970817 (Form 8974).

Generally, the last two digits of the form ID code represent the last year in which the IRS made major formatting changes to the layout of a page of the form.

Note. Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

.06 This revenue procedure will be updated only if there are major formatting changes to the layout of the forms or there are other changes that impact the processing of substitute forms. This revenue procedure won’t be updated solely because a line is changed to “Reserved for future use.”

Section 1.2 – What’s New

There were significant changes to Form 941 and Schedule R (Form 941) under the American Rescue Plan Act of 2021 (the ARP). See the instructions for these forms at [IRS.gov/Form941](https://www.irs.gov/Form941) for more information about the changes made under the ARP.

Due to changes made under the ARP, the form ID codes on pages 1 through 3 of Form 941 and both pages of Schedule R have changed. The new form ID codes are provided under *Section 1.1.05*, earlier, and under *Section 1.4.08* and *Section 1.5.02*, later.

Section 1.3 – Reminders

.01 Draft forms. Draft forms can be found at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms).

Section 1.4 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, Schedule R, and Form 8974

.01 Submit substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 to the IRS for specifications review. Substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 that **completely conform** to the specifications contained in this revenue procedure do not require prior approval from the IRS, but should be submitted to SCRIPS@IRS.gov to ensure that they conform to IRS format and scanning specifications.

.02 Print the form on standard 8.5-inch wide by 11-inch paper.

.03 Use white paper that meets generally accepted weight, color, and quality standards (minimum 20 lb. white bond paper).

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

.04 The IRS prefers printing Form 941 on both sides of a single sheet of paper, but it is acceptable to print on one side of each of two separate sheets of paper.

.05 Make the substitute paper form as identical to the official form as possible.

.06 Print the substitute form using nonreflective black (not blue or other-colored) ink. Printing in an ink color other than black may reduce readability in the scanning process. This may result in figures being too faint to be recognizable.

.07 Use typefaces that are substantially identical in size and shape to the official form and use rules and shading (if used) that are substantially identical to those on the official form. Use font size as large as possible within the fields.

.08 In the same location as shown on the official IRS forms, print the six-digit form ID code (if one exists on the official form) on each form using nonreflective black, carbon-based, 12-point font. The use of non-OCR-A font may reduce readability for scanning. Use the official form to develop your substitute form.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

Generally, the year digits represent the last year in which the IRS made major formatting changes to the layout of a page of the form. Therefore, the last two digits may not be the same as the current tax year. For the tax period starting April 2021 and until this revenue procedure is superseded, print “951121” on Form 941, page 1; “951221” on Form 941, page 2; “951921” on Form 941, page 3; “951020” on Form 941, page 4; “960311” on Schedule B; “950421” on Schedule R, page 1; “950521” on Schedule R, page 2; and “950817” on Form 8974. See *Section 1.5* for information on form ID codes for software-generated forms.

Note. Page 4 of Form 941 (page intentionally left blank) is not required to be filed with the IRS as part of a substitute Form 941. However, if page 4 of the substitute Form 941 is filed, it must include the form ID code.

.09 Print the OMB number in the same location as on the official form. Be sure to include the OMB number on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Print all entry boxes and checkboxes exactly as shown (**location and size**) on the official forms.

Note. Instead of a four-sided checkbox for the entry, just the bottom line of the box can be used as long as the location and size remain the same.

.11 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.” at the bottom of page 1 of Form 941.

.12 Print “For Paperwork Reduction Act Notice, see separate instructions.” at the bottom of Schedule B and Schedule D.

.13 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Schedule R.

.14 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Form 8974.

.15 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions. Instead, print your IRS-issued three-letter substitute form source code in place of the catalog number on the left at the bottom of page 1 of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

Note. You can obtain a three-letter substitute form source code by requesting it by email at SubstituteForms@IRS.gov. Please enter “Substitute Forms” on the subject line.

.16 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

Section 1.5 – Reproducing Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 for Software-Generated Paper Forms

.01 You may use the PDF files to develop the layout for your forms. Draft forms found at IRS.gov/DraftForms can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at IRS.gov/Forms. You may use 6x10 grid formats to develop software versions of Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

Please follow the specifications exactly to develop the fields.

.02 If you are developing software using the 6x10 grid, you may make the following modifications.

- “971121” for Form 941, page 1; “971221” for Form 941, page 2; “971921” for Form 941, page 3; “971020” for Form 941, page 4; “970311” for Schedule B; “970421” for Schedule R, page 1; “970521” for Schedule R, page 2; and “970817” for Form 8974, as the form ID codes.

Note. Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.

- Place all 6x10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for “Employer Identification Number (EIN)” and other entry areas in the entity section of Form 941, pages 1, 2, and 3; Schedule B; Schedule R, pages 1 and 2; and Form 8974.
- Reverse type is not needed as shown on the official form.
- **Do not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Delete the pre-printed formatting in any “date” boxes.
- Use a single box for “Personal Identification Number (PIN)” on Form 941.
- You may delete all shading when using the 6x10 grid format.

.03 If producing both the form and the data or the form only, print your three-letter source code at the bottom of Form 941, page 1; Schedule B; Schedule D; Schedule R, page 1; or Form 8974. See *Section 1.4.15*.

.04 If producing only the data on the form, print your four-digit software industry vendor code on Form 941. The four-digit vendor code preceded by four zeros and a slash (0000/9876) must be pre-printed. If you have a valid vendor code issued to you through the National Association of Computerized Tax Processors (NACTP), you should use that code. If you do not have a valid vendor code, contact the NACTP via email at president@nactp.org for information on these codes.

.05 Print “For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.” at the bottom of Form 941, page 1.

.06 Print “For Paperwork Reduction Act Notice, see separate instructions.” at the bottom of Schedule B and Schedule D.

.07 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Schedule R, page 1.

.08 Print “For Paperwork Reduction Act Notice, see the separate instructions.” at the bottom of Form 8974.

.09 Be sure to print the OMB number in the same location as on the official forms on substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.10 Do not print the form catalog number (“Cat. No.”) at the bottom of the forms or instructions.

.11 Do not print the Government Printing Office (GPO) symbol at the bottom of the forms or instructions.

.12 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, Schedule D, Schedule R, and Form 8974 as follows.

- Display/print the name and EIN on all pages and attachments in the proper associated fields.
- Use 12-point (minimum 10-point) Courier font (where possible).
- Omit dollar signs. Commas are optional.
- Except for Form 941, lines 1, 2, and 12, leave blank any data field with a value of zero.
- Enter negative amounts with a minus sign. For example, report “-10.59” instead of “(10.59).”

Note. The IRS prefers that you use a minus sign for negative amounts instead of parentheses or some other means. However, if your software only allows for parentheses in reporting negative amounts, you may use them.

Section 1.6 – Specific Instructions for Schedule D

.01 To properly file and to reduce delays and contact from the IRS, Schedule D must be produced as close as possible to the official form.

.02 Use Schedule D to explain why you have certain discrepancies. See the Instructions for Schedule D for more information. In many cases, the information on Schedule D helps the IRS resolve discrepancies without contacting you.

.03 If a substitute Schedule D is not submitted in similar format to the official IRS schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.7 – Specific Instructions for Schedule R

Schedule R has been redesigned to allow the new lines from the June 2021 revision of Form 941 to be reported on Schedule R.

.01 To properly file and to reduce delays and contact from the IRS, Schedule R and Continuation Sheets for Schedule R must be produced as close as possible to the official form.

Note. **Do not** present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Schedule R, page 2) as necessary. If Continuation Sheets are not used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

.02 Use Schedule R to allocate the aggregate information reported on Form 941 to each client. If you have more than 5 clients, complete as many Continuation Sheets for Schedule R as necessary. Attach Schedule R, including any Continuation Sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on Schedule R, line 9 (including your information on line 8), to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on Schedule R, line 9, do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

.03 Do:

- Develop and submit only conforming Schedules R,
- Follow the format and fields exactly as on the official Schedule R, and
- Maintain the same number of entry lines on the substitute Schedule R as on the official form.

.04 Do not:

- Add or delete entry lines;
- Submit spreadsheets, database printouts, or similar formatted documents instead of using the Schedule R format to report data; and
- Reduce or expand font size to add or delete extra data or lines.

.05 If substitute Schedules R and Continuation Sheets for Schedule R are not submitted in similar format to the official schedule, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.8 – Specific Instructions for Form 8974

.01 To properly file and to reduce delays and contact from the IRS, Form 8974 must be produced as close as possible to the official form.

.02 Use Form 8974 only if you are claiming the qualified small business payroll tax credit for increasing research activities.

.03 If a substitute Form 8974 is not submitted in similar format to the official IRS form, the substitutes may be returned, you may be contacted by the IRS, delays in processing may occur, and you may be subject to penalties.

Section 1.9 – Office of Management and Budget (OMB) Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (P.L. 104-13) requires the following.

- OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. The official OMB numbers may be found on the official IRS-printed forms.
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number (1545-0029) must appear exactly as shown on the official form.
- For Form 941, Schedule B, Schedule D, Schedule R, and Form 8974, the OMB number must use one of the following formats.
 1. OMB No. 1545-0029 (preferred).
 2. OMB # 1545-0029 (acceptable).

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

Section 1.10 – Order Forms and Instructions

.01 You can order forms and instructions at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Section 1.11 – Effect on Other Documents

.01 Revenue Procedure 2020-31, 2020-27 I.R.B. 12, dated June 29, 2020, is superseded.

Section 1.12 – Helpful Information

.01 Please follow the specifications and guidelines to produce substitute Form 941, Schedule B, Schedule D, Schedule R, and Form 8974.

.02 These forms are subject to review and possible changes, as required. Therefore, employers are cautioned against overstocking supplies of privately printed substitutes.

.03 Here is a review of references that were listed throughout this document.

- Form 941, Employer’s QUARTERLY Federal Tax Return.
- Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this revenue procedure as “Schedule B”).
- Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this revenue procedure as “Schedule D”).
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this revenue procedure as “Schedule R”).
- Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities.
- Substitute territorial forms (941-PR, 941-SS, and Anexo B (Formulario 941-PR)).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).
- Instructions for Schedule D (Form 941).
- Instructions for Schedule R (Form 941).
- Instructions for Form 8974.
- Pub. 15, Employer’s Tax Guide.
- SCRIPS@IRS.gov for submissions.
- SubstituteForms@IRS.gov for questions.

- For questions:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW, Room 6554
Washington, DC 20224

- [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) for draft forms.
- [IRS.gov/Forms](https://www.irs.gov/Forms) for final forms.

Section 1.13 – Exhibits

Exhibit A

Form 941 Page 1

941 for 2021: Employer's QUARTERLY Federal Tax Return
Form (Rev. June 2021) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Report for this Quarter of 2021 (Check one.)

☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Federal income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5a Taxable social security wages* Column 1 × 0.124 = Column 2

5a (i) Qualified sick leave wages* × 0.062 =

5a (ii) Qualified family leave wages* × 0.062 =

5b Taxable social security tips × 0.124 =

5c Taxable Medicare wages & tips × 0.029 =

5d Taxable wages & tips subject to Additional Medicare Tax withholding × 0.009 =

5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d 5e

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8

9 Current quarter's adjustments for tips and group-term life insurance 9

10 Total taxes after adjustments. Combine lines 6 through 9 10

11a Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11a

11b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 11b

11c Nonrefundable portion of employee retention credit 11c

You MUST complete all three pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 6-2021)

Exhibit B

Form 941 Page 2

Name (not your trade name) 5.00 in Employer identification number (EIN) 951221 .66 in .33 in

Part 1: Answer these questions for this quarter. (continued)

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 11d 1.80 in

11e Nonrefundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 11e .

11f Number of individuals provided COBRA premium assistance 1.20 in 2.80 in

11g Total nonrefundable credits. Add lines 11a, 11b, 11c, 11d, and 11e 11g .13 in

12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10 12 .

13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13a .

13b Reserved for future use 13b .

13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 13c .

13d Refundable portion of employee retention credit 13d .21 in

13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 13e .

13f Refundable portion of COBRA premium assistance credit (see instructions for applicable quarters) 13f .

13g Total deposits and refundable credits. Add lines 13a, 13c, 13d, 13e, and 13f 13g .

13h Total advances received from filing Form(s) 7200 for the quarter 13h .

13i Total deposits and refundable credits less advances. Subtract line 13h from line 13g 13i .

14 Balance due. If line 12 is more than line 13i, enter the difference and see instructions 14 .

15 Overpayment. If line 13i is more than line 12, enter the difference 3.70 in 1.30 in Check one: ☐ Apply to next return ☐ Send a refund. 0.86 in

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 . Month 2 . Month 3 . Total liability for quarter . Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

You MUST complete all three pages of Form 941 and SIGN it. .65 in

Page 2 Form 941 (Rev. 6-2021) Next

.50 in
951921

Name (not your trade name) _____ Employer identification number (EIN) _____

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages ☐ Check here, and
 2.40 in enter the final date you paid wages / / 1.10 in ; also attach a statement to your return. See instructions.

18a If you're a seasonal employer and you don't have to file a return for every quarter of the year ☐ Check here. 1.65 in

18b If you're eligible for the employee retention credit solely because your business is a recovery startup business ☐ Check here.

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19 1.80 in

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20 .04 in

21 Qualified wages for the employee retention credit 21

22 Qualified health plan expenses for the employee retention credit 22

23 Qualified sick leave wages for leave taken after March 31, 2021 23

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 25 .13 in

26 Qualified family leave wages for leave taken after March 31, 2021 26

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 28

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number 2.40 in .40 in 1.50 in
 3.10 in Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

☐ No.

Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here 3.00 in Print your name here 1.90 in

Date / / Print your title here

Best daytime phone 1.50 in

Paid Preparer Use Only Check if you're self-employed ☐

Preparer's name 3.60 in PTIN 1.70 in

Preparer's signature Date 1.30 in

Firm's name (or yours if self-employed) EIN

Address Phone

City 2.50 in State .50 in ZIP code

Page 3 Form 941 (Rev. 6-2021)

951020

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.50 in

Form 941-V,
Payment Voucher

✂️ ▼ **Detach Here and Mail With Your Payment and Form 941.** ▼ ✂️

Form 941-V <small>Department of the Treasury Internal Revenue Service</small>	Payment Voucher <small>► Don't staple this voucher or your payment to Form 941.</small>	<small>OMB No. 1545-0029</small> <div style="font-size: 2em; font-weight: bold;">2021</div>								
1 Enter your employer identification number (EIN).	2 Enter the amount of your payment. ► <small>Make your check or money order payable to "United States Treasury"</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">Dollars</td> <td style="width: 30%; text-align: center;">Cents</td> </tr> <tr> <td style="height: 40px;"></td> <td style="height: 40px;"></td> </tr> </table>	Dollars	Cents						
Dollars	Cents									
3 Tax Period <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">1st Quarter</td> <td style="width: 25%; text-align: center;"><input type="radio"/></td> <td style="width: 25%; text-align: center;">3rd Quarter</td> <td style="width: 25%; text-align: center;"><input type="radio"/></td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> 2nd Quarter</td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/> 4th Quarter</td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table>	1st Quarter	<input type="radio"/>	3rd Quarter	<input type="radio"/>	<input type="radio"/> 2nd Quarter	<input type="radio"/>	<input type="radio"/> 4th Quarter	<input type="radio"/>	4 Enter your business name (individual name if sole proprietor). <hr/> Enter your address. 2.33 in <hr/> Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/country, and foreign postal code.	
1st Quarter	<input type="radio"/>	3rd Quarter	<input type="radio"/>							
<input type="radio"/> 2nd Quarter	<input type="radio"/>	<input type="radio"/> 4th Quarter	<input type="radio"/>							

.50 in
7.50 in
.50 in

.73 in

Schedule B (Form 941)

[illegible]

June 28, 2021

Your EIN	<div style="border-bottom: 1px solid black; width: 100%; height: 1em;"></div>	2.86 In	
Name (not your trade name)	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	3.60 In	
Other party's EIN	<div style="border-bottom: 1px solid black; width: 100%; height: 1em;"></div>		

Tax Year of Discrepancies (Fill in)

Format: YYYY

< .80 In >

Part 2: Tell us about the discrepancies with your returns.

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year	-	Amount you reported to SSA for the tax year	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
4. Social security wages	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
5. Medicare wages and tips	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
6. Social security tips	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
7. Federal income tax withheld	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.

9. File one Schedule D (Form 941) for each separate transaction. This is schedule or . (Example: This is schedule 1 of 3.)

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	-	Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
10. Social security wages	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
11. Medicare wages and tips	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
12. Social security tips	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
13. Federal income tax withheld	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>
14. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	-	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>	=	<div style="border-bottom: 1px solid black; width: 100%; height: 1.2em;"></div>

Schedule R (Form 941): Allocation Schedule for Aggregate Form 941 Filers

(Rev. June 2021) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN)

1.00 in

Name as shown on Form 941

1.26 in

Type of filer (check one):

1.00 in

Section 3504 Agent ☐ **CPEO** ☐ **Other Third Party**

Report for calendar year:

1.06 in

Read the instructions before you complete Schedule R. Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients. The term "client" as used on this form includes the term "customer." See the instructions.

Check the quarter (same as Form 941):

2.10 in

Line	(a) Client's EIN	(b) Type of wages (CPEO only)	(c) Form 941, line 1	(d) Form 941, line 2	(e) Form 941, line 3	(f) Form 941, lines 5a and 5b, column 1, total and 5b, column 2, total	(g) Form 941, line 5c, column 2
1							
2							
3							
4							
5							
6							
7	<p>Subtotals for clients. Add lines 1 through 5</p> <p style="text-align: center;">1.10 in</p>						
8	<p>Enter the combined subtotal from line 9 of all Contribution Sheets for Schedule R</p>						
9	<p>Enter Form 941 amounts for your employees</p>						
10	<p>Totals. Add lines 6, 7, and 8.</p>						

(i) Form 941, line 5f

1.50 in

(j) Form 941, line 11a

.33 in

Line	(k) Form 941, line 11a	(l) Form 941, line 11b and 13c, total	(m) Form 941, lines 11c and 13d, total	(n) Form 941, lines 11e and 13e, total	(o) Form 941, lines 23 and 25, total	(p) Form 941, lines 24 and 27, total
1						
2						
3						
4						
5						
6						
7						
8						
9						

(q) Form 941, line 13a

.50 in

(r) Form 941, line 26 and 28, total

.50 in

Line	(s) Form 941, line 13a	(t) Form 941, line 26 and 28, total
1		
2		
3		
4		
5		
6		
7		
8		
9		

8974: Qualified Small Business Payroll Tax Credit for Increasing Research Activities (Rev. December 2017) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

The credit from Part 2, line 12, will be reported on (check only one box):

☐ Form 941, 941-PR, or 941-SS

☐ Form 943 or 943-PR

☐ Form 944 or 944(SP)

Calendar year You must select a quarter if you file Form 941, 941-PR, or 941-SS.

Report for this quarter . . .

Check only one box.

☐ 1: January, February, March

☐ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Part 1: Tell us about your income tax return.

	(a) Ending date of income tax period	(b) Income tax return filed that included Form 6765	(c) Date income tax return was filed	(d) EIN used on Form 6765	(e) Amount from Form 6765, line 44, or if applicable, the amount that was allocated to your EIN	(f) Amount of credit from column (e) taken on a previous period(s)	(g) Remaining credit (subtract column (f) from column (e))
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	Add lines 1(g) through 5(g) and enter the total here						<input type="text"/>

Part 2: Determine the credit that you can use this period.

7 Enter the amount from Part 1, line 6(g)

8 Enter the amount from Form 941 (941-PR or 941-SS), line 5a, Column 2; Form 943 (943-PR), line 3; or Form 944 (944(SP)), line 4a, Column 2

9 Enter the amount from Form 941 (941-PR or 941-SS), line 5b, Column 2; or Form 944 (944(SP)), line 4b, Column 2

10 Add lines 8 and 9

11 Multiply line 10 by 50% (0.50). Check this box ☐ if you're a third-party payer of sick pay or check this box ☐ if you received a Section 3121(q) Notice and Demand. See the instructions before completing line 11

12 **Credit.** Enter the smaller of line 7 or line 11. Also enter this amount on Form 941 (941-PR or 941-SS), line 11; Form 943 (943-PR), line 12; or Form 944 (944(SP)), line 8

For Paperwork Reduction Act Notice, see the separate instructions. www.irs.gov/Form8974 Cat. No. 37797C Form 8974 (Rev. 12-2017)

NOTE. This revenue procedure will be reproduced as the next revision of IRSPublication 1179, General Rules and Specifications for Substitute Forms 1096,1098, 1099, 5498, and Certain Other Information Returns.

Forms and instructions. (Also, Part 1, Sections 101, 162(f), 170, 199A, 220, 223, 401(a), 403(a), 403(b), 408, 408A, 457(b), 529, 529A, 530, 853A, 892, 1400Z-1, 1400Z-2, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050U, 6050W, 6050X, 6050Y, 6071, 1.402A-2, 1.408-5, 1.408-7, 1.408-8, 1.408A-7, 1.1441-1 through 1.1441-5, 1.1471-4, 1.6041-1, 1.6042-2, 1.6042-4, 1.6043-4, 1.6044-2, 1.6044-5, 1.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6047-2, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050S-1, 1.6050S-3, 1.6050W-1, 1.6050W-2, 1.6050Y-1, 1.6050Y-2, 1.6050Y-3.)

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Part 1
General Information

Section 1.1 – Overview of Revenue Procedure 2021-27/What’s New

1.1.1
Purpose

The purpose of this revenue procedure is to set forth the 2021 requirements for:

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

1.1.2
Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties, and Other Amounts
1098-MA	Mortgage Assistance Payments
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LS	Reportable Life Insurance Sale
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Information
1099-NEC	Nonemployee Compensation
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)

Form	Title
1099-QA	Distributions From ABLE Accounts
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
1099-SB	Seller's Investment in Life Insurance Contract
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-QA	ABLE Account Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

1.1.3 Scope

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

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

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

Caution. Financial institutions that are required to report payments made under chapter 3 or 4 **must** file Forms 1042-S electronically, regardless of the number of forms to file.

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the requirements for filing information returns (and providing a copy to a payee) in the 2021 General Instructions for Certain Information Returns and the 2021 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for electronic filing through the IRS FIRE system.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. See *Section 5.3*, later, for ordering forms and instructions. Alternately, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 866-455-7438 (toll-free) or outside the U.S. 304-263-8700 (not a toll-free number). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not a toll-free number). You may also send questions to the call site via the Internet at mccirp@irs.gov. **Note.** IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220 for information on waivers and extensions of time.
- For other tax information related to business returns or accounts, call 800-829-4933. Persons with hearing or speech disabilities with access to TTY/TDD equipment can call 800-829-4059 to ask tax account questions or to order forms and publications.

Note. Further information impacting Publication 1179, such as issues arising after its final release, will be posted on IRS.gov at [IRS.gov/pub1179](https://www.irs.gov/pub/pub1179).

1.1.5 What's New

The following changes have been made to this year's revenue procedure. For further information about each form listed below, see the separate reporting instructions.

Electronic filing of returns. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2021 tax returns required to be filed in 2022, we will post an article at IRS.gov explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions.

Where to send extension of time to furnish statements to recipients. An extension of time to furnish the statements is now a fax only submission. See *M. Extension of time to furnish statements to recipients*, in the 2021 General Instructions for Certain Information Returns. You can access the extension of time to furnish statements to recipients section at [IRS.gov/instructions/i1099gi#idm140388152503184](https://www.irs.gov/instructions/i1099gi#idm140388152503184).

Form 1098-F filing requirements. At the time these instructions were sent to print, the filing of Form 1098-F was not yet required. See the proposed regulations at www.federalregister.gov/documents/2020/05/13/2020-08649/denial-of-deduction-for-certain-fines-penalties-and-other-amounts-information-with-respect-to. For the latest filing information, see Form 1098F.

Form 1099-H continuous-use conversion. Form 1099-H and its instructions have been converted from annual updates to continuous use. The form and its instructions will be updated as required. For more information, see the *Guide to Information Returns*, in the General Instructions for Certain Information Returns. For the latest filing information, see Form 1099-H.

Form 1099-MISC. The title of the Form 1099-MISC has changed from Miscellaneous Income to Miscellaneous Information.

Form 1099-NEC resized. We have reduced the height of the form so it can accommodate 3 forms on a page.

Exhibits. All of the exhibits in this publication were updated to include all of the 2021 revisions of those forms that have been revised.

Editorial changes. We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

Section 1.2 – Definitions

1.2.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (beneficiary, borrower, debtor, donor, employee, filer, homeowner, insured, participant, payee, payer, payer/borrower, payment recipient, policyholder, seller, shareholder, student, transferor, or, in the case of Form W-2G, the winner). See *Section 1.3.4*.

1.2.2 Filer

Filer means the person or organization required by law to file with the IRS a form listed in *Section 1.1.2* with the IRS. A filer may be a payer, creditor, payment settlement entity, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions; a trustee or issuer of any educational or ABLE Act savings account, individual retirement arrangement, or medical savings account; a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned; a corporation reporting a change in control and capital structure or transfer of stock to an employee; certain donees of motor vehicles, boats, and airplanes; or an acquirer or issuer of a life insurance contract.

1.2.3 Substitute Form

Substitute form means a paper substitute of Copy A of an official form listed in *Section 1.1.2* that completely conforms to the provisions in this revenue procedure.

1.2.4 Substitute Form Recipient Statement (recipient statement)

Substitute form recipient statement means a paper or electronic statement of the information reported on a form listed in *Section 1.1.2*. For the remainder of this revenue procedure, we will refer to this as a recipient statement. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

1.2.5 Composite Substitute Statement

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

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

1.3.1 Introduction

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

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

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW Room 6554
Washington, DC 20224

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

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

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

1.3.2 Logos, Slogans, and Advertisements

Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that include logos, slogans, and advertisements may not be recognized as important tax documents. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements.

Accordingly, the IRS has determined that logos, slogans, and advertising are not allowed on the payee copies of the above forms, on Copy A filed with the IRS, or on Form 1096, with the following exceptions:

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

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

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

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

If you have comments about the restrictions on including logos, slogans, and advertising on information returns and payee copies, send your comments to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
1111 Constitution Ave. NW Room 6554
Washington, DC 20224

or email them to substituteforms@irs.gov.

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable.

Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return.

Penalties. The amounts of the penalty for returns required to be filed in 2022 is shown in *O. Penalties* in the 2021 General Instructions for Certain Information Returns. You can access the penalties section at [IRS.gov/instructions/i1099gi#idm140065029227536](https://www.irs.gov/instructions/i1099gi#idm140065029227536).

1.3.4 Copy B and Copy C Specifications

Copy B and Copy C of the following forms must contain the information in *Part 4* to be considered a “statement” or “official form” under the applicable provisions of the Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number, form name, and the information for composite Form 1099 statements as outlined under *Section 4.2*.

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-F	For Payer
1098-MA	For Homeowner
1098-Q	For Participant
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LS	For Payment Recipient
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.

Form	Recipient
1099-S	For Transferor
1099-SB	For Seller
All remaining Forms 1099; 1097-BTC; 1042-S	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-QA; 5498-ESA	For Beneficiary

Copy C of the following forms is for the following recipients.

Form	Recipient
1097-BTC	For Payer
1098	For Recipient/Lender
1098-C	For Donor's Records
1042-S; 1098-E	For Recipient
1098-F; 1098-MA; 1098-T; 1099-K	For Filer
1098-Q	For Issuer
1099-CAP; 3921; 3922	For Corporation
1099-LTC	For Insured
1099-QA	For Payer
1099-R	For Recipient's Records
All other Forms 1099	See Section 4.5.2
5498	For Trustee or Issuer
5498-ESA; 5498-SA	For Trustee
5498-QA	For Issuer
W-2G	For Winner's Records

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

Part 2

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

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

Due to the very low volume of paper Forms 1097-BTC, 1098-C, 1098-F, 1098-MA, 1099-A, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, and 5498-SA

received and processed by the IRS each year, these forms have been converted to fillable online PDFs.

Note. The instructions for substitute Forms 1042-S, also a fillable online format, are found separately in *Part 5*.

These forms in their fillable format can be found at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

All the instructions regarding the substitute forms found in *Part 1*, and *Sections 2.1.2, 2.1.7, 2.1.9, and 2.1.10*, and the remainder of this publication, unless specified differently immediately below, remain in effect if you are going to produce the online fillable forms as paper or online substitute forms.

- Copy A of privately printed substitutes of the forms listed above must be exact replicas of the official forms with respect to layout and content. Use the official form, found on [IRS.gov](https://www.irs.gov), printed actual size on an 8½ inches by 11 inches sheet of paper. The forms will print one to a page.
- All printing must be in high quality nonglossy black ink.
- Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.

Note. If you want to print the forms as they formerly appeared to save paper, with the exception of Forms 1097-BTC (printed 2-to-a-page) and 1098-C (single form page), they are all printed 3-to-a-page. Follow the 3-to-a-page measurements in *Section 6*. Form 1098-C can be found at [IRS.gov/Form1098C](https://www.irs.gov/Form1098C). Print the form to actual size, no scaling.

2.1.2 General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an optical character recognition (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 (1.9 inches from left vertical line of the form). The “CORRECTED” checkbox is in print position 33 (2.7 inches from left vertical line of the form). Measurements are generally from the left edge of the paper, not including the perforated strip.

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

2.1.3 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, OCR bond produced in accordance with the following specifications.

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent—g/m2	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

2.1.4 Chemical Transfer Paper

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

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

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

2.1.5 Printing

All print on Copy A of Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-MA, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SB, 3921, 3922, 5498, and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the 4-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 jurat statement and the text that follows 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.

Other printing requirements are discussed in *Sections 2.1.5 through 2.1.9*.

2.1.6 OCR Specifications

You must initiate, or have, a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80% (0.80). Black ink must not have a reflectance greater than 15% (0.15). These readings are based on requirements of the “BancTec IntelliScan XDS” Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.

The following testers and ranges are acceptable:

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

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

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

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

Commissioner of Internal Revenue
Attn: SE:W:CAR:MP:P:TP
Business Publishing – Tax Products
1111 Constitution Ave. NW
Room 6554
Washington, DC 20224

2.1.7 Typography

Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

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

2.1.8 Dimensions

Generally, three Copies A of Forms 1098, 1099, 3921, and 3922 are contained on a single page (3-to-a-page), 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1097-BTC, 1098, 1098-Q, 1099-B, 1099-DIV, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-R, and 5498 contain two copies on a single page (2-to-a-page). Forms 1098-C and 1042-S are single-page documents.

There is a 0.33 inch top margin from the top of the corrected box, and a 0.2 to 0.25 inch right margin, with a $\pm 1/20$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A through CC* in *Part 6* for correct form measurements.

These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1097-BTC (*Exhibit B*) 2-to-a-page and on Form 1098-E (*Exhibit E*) 3-to-a-page. Exceptions to these measurements, and form-specific measurements are shown on the rest of the exhibits.

The depth of the individual trim size of each 3-to-a-page form must be 3 2/3 inches, the same depth as the official form, unless otherwise indicated.

The depth of the individual trim size of each 2-to-a-page form is 5 1/2 inches.

2.1.9 Perforation

Copy A (3-to-a-page and 2-to-a-page) of privately printed continuous substitute forms must be perforated at each 11 inches page depth. No perforations are allowed between forms on the Copy A page.

Exception. Copy A of Form W-2G may be perforated.

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 3-to-a-page or 2-to-a-page. This statement should not be included after the last form on the page.

Separations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 of Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-R, and Copy D for Forms 1099-LS, 1099-LTC, 1099-R, and 1042-S) in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished, whatever method of separation is used.

Note. Perforation does not apply to printouts of copies that are furnished electronically to recipients (as described in Regulations section 31.6051-1(j)). However, these recipients should be cautioned to carefully separate any copies. See *Section 4.6.1*, later, for information on electronically furnishing statements to recipients.

2.1.10 Required Inclusions/ Exclusions

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

The following Privacy Act and Paperwork Reduction Act Notice phrases must be printed on Copy A of the forms as follows. It must also be printed on the Copy C, D, or E of the form retained by the filer.

- “For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns” on Forms 3921 and 3922.
- **“For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns”** on Form 1096.
- **“For Privacy Act and Paperwork Reduction Act Notice, see instructions”** on Form 1042-S.
- “For Privacy Act and Paperwork Reduction Act Notice, see the **2021 General Instructions for Certain Information Returns**” must be printed on all other forms listed in *Section 1.1.2*.

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

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

The printer’s symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) or the vendor code of the form’s printer must be entered in place of the Catalog Number (Cat. No.). The 4-digit vendor code, preceded by four zeros and a slash, for example, 0000/9876, must appear in 12-point Arial font, or a close approximation, on Copy A only of Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G. The vendor code is used to identify the forms producer. Vendor codes can be obtained free of charge from the National Association of Computerized Tax Processors (NACTP) via email at president@nactp.org. The use of a vendor code is recommended.

Note. Vendor codes from the NACTP are required by those companies producing the 1099 family of forms (Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G) as part of a product for resale to be used by multiple issuers. Issuers developing 1099 family forms to be used only for their individual company do not require a vendor code.

The Cat. No. shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

The form must not contain the statement “IRS approved” or any similar statement.

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

2.2.1 Recipient Information

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

The following rules apply to the form recipient’s name(s).

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient’s name.
- No descriptive information or other name may precede the form recipient’s name.

- Only one form recipient's name may appear on the first name line of the form.
- If multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).

Because certain states require that trust accounts be provided in a different format, filers should generally 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 as directed by shading, or in the middle of blocks, well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images. Photocopies are not acceptable.

Truncating payee identification number on payee statements. Where permitted, filers may truncate a payee's identification number (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)) on the payee statement (including substitute and composite substitute statements) furnished to the payee in paper form or electronically. Generally, the payee statement is that copy of an information return designated "Copy B" on the form. To truncate where allowed, replace the first 5 digits of the 9-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper payee statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014-31 I.R.B. 242, available at [IRS.gov/irb/2014-31_IRB#TD-9675](https://www.irs.gov/irb/2014-31_IRB#TD-9675).

Caution. Recipient TINs must **not** be truncated on Copy A filed with the IRS.

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pin feed holes. Pin feed holes must not be present on forms filed with the IRS.

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

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

- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
 - Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
 - Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.
 - Do **not** type other information on Copy A.
 - Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).
-

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2021 General Instructions for Certain Information Returns. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart showing which form must be filed to report a particular payment is included in the 2021 General Instructions for Certain Information Returns.

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

Section 3.1 – General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Caution. The payee's TIN (SSN, ITIN, ATIN, or EIN) must **not** be truncated on Copy A of Form W-2-G.

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05). 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 must also be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nonglossy black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 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 5 1/2 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33 inch top margin from the top of the corrected box, and a 1/2 inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the form's printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

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

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

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

The rules in this section apply to Form 1099-B, 1099-DIV (except for section 404(k) dividends), 1099-INT (except for interest reportable under section 6041), 1099-OID, and 1099-PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (recipient statement) if it contains the same information as the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except for state income tax withholding information. But see *Section 4.3* regarding additional information that may be included on substitute and composite Forms 1099-B, such as basis for noncovered securities.

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

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

Form 1099-B. For transactions reportable on Form 8949, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2021 dispositions, the substitute Forms 1099-B may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

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

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

For 2021 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

Brokers may also use substitute Form 1099-B for transactions that are not directly reported on Form 8949. Examples include transactions involving regulated futures contracts, foreign currency contracts, and section 1256 option contracts. Any additional sections created for this purpose should be segregated from those transactions directly reportable on Form 8949.

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

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

- Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- The recipient statement (Copy B) must contain all applicable recipient instructions as provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- The box caption **“Federal income tax withheld”** must be in boldface type or otherwise highlighted on the recipient statement.
- The recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Section 5.2*.
- The recipient statement must contain the tax year (for example, 2021), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5.2* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words “Substitute for” or “In lieu of” on the recipient statement.
- Layout and format of the statement 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.
- Each recipient statement of Form 1099-B, 1099-DIV, 1099-INT, 1099-OID, or 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.

A mutual fund family may furnish one statement (for example, one piece of paper) on which it reports the dividend income earned by a recipient from multiple funds within the family of mutual funds, as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The statement 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 statement cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Form 1099-INT, 1099-DIV, or 1099-OID information (see *Section 4.2.1*, later). Each fund and its earnings must be stated separately. The statement 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 statement cannot contain an aggregate total of all funds.

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

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

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

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

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

- 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.
- The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the filer and of the recipient, and any other information required by the official form.
- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LS, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-NEC, 1099-Q, 1099-R (for qualified long-term care insurance contracts under combined arrangements only), 1099-S, 1099-SA, 1099-SB, and 5498-SA must include the direct access telephone number of an individual who can answer questions about the statement.
- Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-QA, 1099-R (payments other than qualified long-term care insurance contracts under combined arrangements), 3921, 3922, 5498, 5498-ESA, and 5498-QA are encouraged to furnish telephone numbers at which recipients of the form(s) can reach a person familiar with the information reported.
- All applicable money amounts and information, including box numbers required to be reported to the form recipient, must be titled on the 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 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.

- 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 Forms 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.
- 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 Forms 1099-B and 1099-CAP, the requirement to include instructions substantially similar to those on the official IRS form, may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.
- If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards.
 1. All copies must be clearly legible.
 2. All copies must be able to be photocopied.
 3. 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.
- For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies, as appropriate. In addition, the state withholding information may be provided separately and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.
- 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.
- If an institution insurer uses a third-party service provider to file Form 1098-T, then in addition to the institution or insurer's name, address, and telephone number, the same information may be included for the third-party service provider in the space provided on the form.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

4.1.4 Online Fillable Copies B, C, D, 1, and 2

Copies B, C, D, 1, and 2, as applicable, to be furnished to recipients and kept in the filers' records, have been made online fillable at [IRS.gov/forms-instructions](https://www.irs.gov/forms-instructions) for many forms referenced in these instructions. See the separate instructions for Forms 1098, 1098-E & T, 1098-F, 1098-Q, 1099-A & C, 1099-B, 1099-DIV, 1099-G, 1099-INT & OID, 1099-K, 1099-LS, 1099-MISC, 1099-NEC, 1099-PATR, 1099-R & 5498, 1099-S, 1099-SB, and 3921.

Section 4.2 – Composite Statements

4.2.1

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

A composite recipient statement is permitted for reportable payments consisting of the proceeds of brokerage and barter transactions, dividends, interest, original issue discount, patronage dividends, and royalties. The following forms may be included on a composite substitute statement, when one payer is reporting more than one of these payments during a calendar year to the same form recipient.

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

Generally, do not include any other Form 1099 information (for example, 1099-A or 1099-C) on a composite statement with the information required on the forms listed in the preceding sentence.

Although the composite recipient statement may be on one sheet, the format of the composite recipient statement must satisfy the following requirements in addition to the requirements listed earlier in *Sections 4.1.2, 4.3, and 4.4*, as applicable.

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

4.2.2

Composite Substitute Statements to Recipients for Forms Specified in Sections 4.1.2 and 4.1.3

A composite recipient statement for the forms specified in *Section 4.1.2 or 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 *Sections 4.1.2 and 4.1.3*.

Exceptions:

- Substitute payments in lieu of dividends or interest reported in box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- Royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in *Section 4.1.2*.

Although the composite recipient statement may be on one sheet, the format of the composite recipient statement must satisfy the requirements listed in *Section 1.1.1* as well as the requirements in *Section 4.1.3*. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is not allowed.

Section 4.3 – Additional Information for Substitute and Composite Forms 1099-B

**4.3.1
General Requirements for
Presenting Additional Form
1099-B
Information**

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

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

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

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

Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098

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

- Form 1098
 1. “The information in boxes 1 through 10 is important tax information and is being furnished to the IRS. 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 the mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a nondeductible item.”
 2. **Caution.** “The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”
 - Form 1098-C: Copy B - “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**” Copy C - “This information is being furnished to the IRS unless box 7 is checked.”
 - Form 1098-E: “This is important tax information and is being furnished to the IRS. 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.”
 - Forms 1098-F and 1098-MA: “This is important tax information and is being furnished to the IRS.”
 - Form 1098-Q: “This information is being furnished to the IRS.”
 - Form 1098-T: “This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.”
-

4.4.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, 1099-CAP, and 1099-K: Copy B - “This is important tax information and is being furnished to the IRS. 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-NEC, 1099-OID, 1099-PATR, 1099-Q, and 1099-QA: Copy B - “This is important tax information and is being furnished to the IRS. 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-LS: Copy B - “This is important tax information and is being furnished to the IRS. 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 payment recipient is required to report this information on a tax return.”
- Form 1099-LTC: Copy B - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been

reported.” Copy C - “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”

- Form 1099-R: **Copy B** - “**Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**” Copy C - “This information is being furnished to the IRS.”
 - Forms 1099-S and 1099-SB: Copy B - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
 - Form 1099-SA: Copy B - “This information is being furnished to the IRS.”
 - Form W-2G: **Copy B** - “This information is being furnished to the IRS. **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**” Copy C - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”
-

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

- Form 1097-BTC: Copy B - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.”
 - Form 3921: Copy B - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C - “This copy should be retained by the corporation whose stock has been transferred under Section 422(b).”
 - Form 3922: Copy B - “This is important tax information and is being furnished to the IRS.” Copy C - “This copy should be retained by the corporation.”
 - Form 5498: Copy B - “This information is being furnished to the IRS.” **Note.** If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value, and any required minimum distribution of the account, must contain this legend and a designation of which information is being provided to the IRS.
 - Forms 5498-ESA, 5498-QA, and 5498-SA: Copy B - “This information is being furnished to the IRS.”
-

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

4.5.1 Copies

Copies B, C, and in some cases D, E, 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 Copy B, and in some cases Copy C, will satisfy the legal requirement to provide statements of information to form recipients.

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

4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098-E	Copy B “For Borrower”; Copy C “For Recipient.”
1098-F	Copy B “For Payer”; Copy C “For Filer.”
1098-MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098-Q	Copy B “For Participant”; Copy C “For Issuer.”
1098-T	Copy B “For Student”; Copy C “For Filer.”
1099-A	Copy B “For Borrower”; Copy C “For Lender.”
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B “For Recipient”; Copy C “For Payer.”
1099-C	Copy B “For Debtor”; Copy C “For Creditor.”
1099-CAP	Copy B “For Shareholder”; Copy C “For Corporation.”
1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099- NEC, and 1099-OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.”
1099-K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipient’s state income tax return, when required”; Copy C “For Filer.”
1099-LS	Copy B “For Payment Recipient”; Copy C “For Issuer”; Copy D “For Acquirer.”
1099-LTC	Copy B “For Policyholder”; Copy C “For Insured”; Copy D “For Payer.”
1099-R	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
1099-S	Copy B “For Transferor”; Copy C “For Filer.”
1099-SA	Copy B “For Recipient”; Copy C “For Trustee/Payer.”
1099-SB	Copy B “For Seller”; Copy C “For Issuer.”
3921	Copy B “For Employee”; Copy C “For Corporation”; Copy D “For Transferor.”
3922	Copy B “For Employee”; Copy C “For Corporation.”
5498	Copy B “For Participant”; Copy C “For Trustee or Issuer.”
5498-ESA	Copy B “For Beneficiary”; Copy C “For Trustee.”
5498-QA	Copy B “For Beneficiary”; Copy C “For Issuer.”
5498-SA	Copy B “For Participant”; Copy C “For Trustee.”

Form	Title
W-2G	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 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state, city, or local income tax return, if required”; Copy D “For Payer.”
1042-S	Copy B “For Recipient”; Copy C “For Recipient” and “Attach to any federal tax return you file”; Copy D “For Recipient” and “Attach to any state tax return you file”; Copy E “For Withholding Agent.”

4.5.3 Perforations

Instructions for perforation of forms can be found in *Section 2.1.9*, earlier.

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-F, 1098-MA, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 1042-S, 3921, 3922, 5498, 5498-ESA, 5498-QA, and 5498-SA. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

Note. Until further guidance is issued, you cannot furnish Form 1098-C electronically. Perforation (see *Section 2.1.9*, earlier) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

If you meet the requirements listed in *Sections 4.6.2* and *4.6.3*, you are treated as furnishing the statement timely.

4.6.2 Consent

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31, 2022 (February 15 for Forms 1099-

B, 1099-S, and 1099-MISC with payments reported in box 8 or 10) immediately following the date of the consent.

- How to obtain a paper copy after giving consent.
 - How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal will also be in writing (electronically or on paper).
 - Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
 - Procedures to update the recipient's information.
 - A description of the hardware and software required to access, print, and retain a statement, and a date the statement will no longer be available on the website.
-

4.6.3 Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document;
- Post, on or before the January 31, 2022: (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 10) due date, the applicable statement on a website accessible to the recipient through October 17 of that year; and
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1(j).

For electronic furnishing of:

- Forms 1098-E and 1098-T, see Regulations sections 1.6050S-2 and 1.6050S-4;
- Form 1099-K, see Regulations section 1.6050W-2;
- Forms 1099-QA and 5498-QA; Regulations section 1.529A-7,
- Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433; and
- Form 1042-S, see Regulations section 1.1461-1(c)(1)(i).

Part 5

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

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copies A, B, C, and D **must** be identical to the Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, and may be privately printed without prior approval from the Internal Revenue Service.

Caution. On the bottom of Copy B, left align the following text: (keep for your records) and right align the following text: Form 1042-S (2021).

Note. Copies A, B, C, and D of Form 1042-S may **not** contain multiple income types for the same recipient, that is, multiple rows of the top boxes 1–11 of the form. Only Copy E, retained by the withholding agent, can contain multiple income types.

5.1.2 Revisions

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

5.1.3 Obtaining Copies

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

5.1.4 Instructions For Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN, QI-EIN, WP-EIN, and WT-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- The term “Recipient’s GIIN” means the global intermediary identification number assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes. **Note.** A GIIN consists of nineteen characters as follows: XXXXXXX.XXXXX.XX.XXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “UNIQUE FORM IDENTIFIER,” “AMENDED,” and “AMENDMENT NO.” boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5*, later. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

- The OMB number must be printed in the format “OMB No. 1545-XXXX.” Use the appropriate OMB number from the most recent revision of the original IRS form.

5.1.5 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printer’s EIN or the vendor code (preferred). See Section 2.1.10.
Box Entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. Multiple income types may be shown on Copy E retained by withholding agents. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and Quality of Ink	All printing must be in high quality nongloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015 inches) or 3 point (0.045 inches). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) “for Internal Revenue Service,” Copies B, C, and D “for Recipient,” and Copy E “for Withholding Agent.”
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5% (0.05); or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.
Dimensions	<ul style="list-style-type: none"> • The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format. • The official form is 8 inches wide x 11 inches deep, exclusive of a 1/2 inch snap stub on the left side of the form. The snap feature is not required on substitutes. • Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent’s record/copy.

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

5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (P. L. 104-13) requires that:

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 6*.);
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form,
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.

For any copy other than Copy A, the OMB number must use one of the following formats.

1. OMB No. 1545-xxxx (preferred), or
2. OMB # 1545-xxxx (acceptable).

Caution. These requirements do **not** apply to substitute Forms 1042-S. See *Section 5.1.4*, earlier.

5.2.3 Required Explanation to Users

All substitute forms must state the Privacy Act and Paperwork Reduction Act Notice as listed in *Section 2.1.10*, earlier.

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

Section 5.3 – Ordering Forms and Instructions

You can order official IRS Forms (Forms 1096, 1098, 1099, W-2G, 1042-S, and most other forms mentioned in this publication), instructions, and information copies of federal tax material by going to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Note. Some forms on the Internet are intended as information only and may not be submitted as an official IRS form (for example, most Forms 1099, W-2, and W-3). Unless otherwise instructed, Form 1096 and Copy A of 1098 series, 1099 series, 5498 series, and Forms 3921 and 3922 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.

Exception. Forms 1097-BTC, 1098-C, 1098-MA, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, 5498-SA, and 1042-S can be printed in black ink as specified in *Sections 2.1.1* and *5.1.5*, earlier.

Section 5.4 – Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2020-35, 2020-29, I.R.B. 82, dated July 13, 2020, is superseded by this revenue procedure.

Part 6 Exhibits

Section 6.1 – Exhibits of Forms in This Revenue Procedure

6.1.1 Purpose

Exhibits A through CC 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 E* shows 11.00 inches from the top edge to the bottom edge of Form 1098-E and .85 inches 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 3-to-a-page.

Exhibit B contains the general measurements for forms printed 2-to-a-page. All 2-to-a-page forms, except Form 1099-B, are 4.5 inches in height within the border lines. Form 1099-B is 4.67 inches in height within the border lines.

Exhibit E contains the general measurements for forms printed 3-to-a-page. All 3-to-a-page forms are 2.83 inches in height within the border lines.

The printed area of all forms is 7.3 inches wide.

All of the exhibits in this publication were updated to include all of the 2021 revisions for those forms that have been revised.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

6.2 Exhibits

The following exhibits provide specifications for the forms listed in *Section 1.1.2. Exhibits A, B, and E* contain the general measurements for all of the forms. The remaining exhibits represent the images and may contain unique measurements as required by the form.

Do Not Staple 6969

Form **1096**
(Rev. February 2021)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0108
2021

FILER'S name

Street address (including room or suite number)

City or town, state or province, country, and ZIP or foreign postal code

Name of person to contact Telephone number

Email address Fax number

For Official Use Only

1 Employer identification number 2 Social security number 3 Total number of forms 4 Federal income tax withheld 5 Total amount reported with this Form 1096

1.40 in 1.40 in 1.20 in \$ 1.40 in \$ 1.90 in

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

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1098-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	1099-LS 16
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).

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

Signature Title Date

8.00 in 11.0 in

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/Form1096.

Reminder. The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2021 tax returns required to be filed in 2022, we will post an article at www.irs.gov/Form1099 explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2021 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2022.
- With Forms 1099-NEC, file by January 31, 2022.
- With Forms 5498, file by May 31, 2022.

Where To File

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

If your principal business, office or agency, or legal residence in the case of an individual, is located in

Use the following address

Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia

Internal Revenue Service
Austin Submission Processing Center
P.O. Box 149213
Austin, TX 78714

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.

Cat. No. 144000 Form **1096** (2021)

Exhibit B

Form 1097-BTC

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25in	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total \$	OMB No. 1545-2197 Form 1097-BTC (Rev. December 2019) For calendar year 20____
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN		2a Code	
RECIPIENT'S name		2b Unique identifier	
Street address (including apt. no.)		3 Bond type	4
City or town, state or province, country, and ZIP or foreign postal code		5a January \$	5b February \$
Form 1097-BTC issuer is (check one):		5c March \$	5d April \$
<input type="checkbox"/> Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5e May \$	5f June \$
<input type="checkbox"/> An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5g July \$	5h August \$
Form 1097-BTC issuer is (check one):		5i September \$	5j October \$
<input type="checkbox"/> Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5k November \$	5l December \$
<input type="checkbox"/> An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		6 Comments	
Form 1097-BTC (Rev. 12-2019) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 in	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total \$	OMB No. 1545-2197 Form 1097-BTC (Rev. December 2019) For calendar year 20____
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN		2a Code	
RECIPIENT'S name		2b Unique identifier	
Street address (including apt. no.)		3 Bond type	4
City or town, state or province, country, and ZIP or foreign postal code		5a January \$	5b February \$
Form 1097-BTC issuer is (check one):		5c March \$	5d April \$
<input type="checkbox"/> Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5e May \$	5f June \$
<input type="checkbox"/> An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5g July \$	5h August \$
Form 1097-BTC issuer is (check one):		5i September \$	5j October \$
<input type="checkbox"/> Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5k November \$	5l December \$
<input type="checkbox"/> An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		6 Comments	
Form 1097-BTC (Rev. 12-2019) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

Exhibit C

Form 1098

8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1380 2021 Form 1098		Mortgage Interest Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date	
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage (see instructions)		
Account number (see instructions)		11 Mortgage acquisition date		

Form 1098 Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service
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8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1380 2021 Form 1098		Mortgage Interest Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date	
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage (see instructions)		
Account number (see instructions)		11 Mortgage acquisition date		

Form 1098 Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

Exhibit D

Form 1098-C

7878 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Contributions of Motor Vehicles, Boats, and Airplanes	
DONOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of contribution	OMB No. 1545-1959 Form 1098-C (Rev. November 2019) For calendar year 20__	
	2a Odometer mileage		
	2b Year	2c Make	2d Model
DONOR'S TIN	DONOR'S TIN	3 Vehicle or other identification number	
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)		4b Date of sale	
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$	
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
6a Did you provide goods or services in exchange for the vehicle? Yes <input type="checkbox"/> No <input type="checkbox"/>		.55 in	
6b Value of goods and services provided in exchange for the vehicle \$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits05 in	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked			

Form **1098-C** (Rev. 11-2019) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

Exhibit E

Form 1098-E

8 4 8 4 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.33 in .50 in		OMB No. 1545-1576 2021 Form 1098-E		Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number 3.33 in		1 in		1 Student loan interest received by lender \$ 2.80 in		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.	
RECIPIENT'S TIN 1.70 in		BORROWER'S TIN 3.40 in		2.83 in		1.17 in	
BORROWER'S name 3.40 in		Street address (including apt. no.) 7.30 in		City or town, state or province, country, and ZIP or foreign postal code 7.30 in		Account number (see instructions) 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	
Form 1098-E Cat. No. 25088U www.irs.gov/Form1098E 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							
8 4 8 4 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.85 in 4.75 in		OMB No. 1545-1576 2021 Form 1098-E		Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number 11.0 in		1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.		4.75 in	
RECIPIENT'S TIN 1.70 in		BORROWER'S TIN 3.40 in		2.83 in		1.17 in	
BORROWER'S name 3.40 in		Street address (including apt. no.) 7.30 in		City or town, state or province, country, and ZIP or foreign postal code 7.30 in		Account number (see instructions) 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	
Form 1098-E Cat. No. 25088U www.irs.gov/Form1098E 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							
8 4 8 4 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		.85 in 4.75 in		OMB No. 1545-1576 2021 Form 1098-E		Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number 11.0 in		1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.		4.75 in	
RECIPIENT'S TIN 1.70 in		BORROWER'S TIN 3.40 in		2.83 in		1.17 in	
BORROWER'S name 3.40 in		Street address (including apt. no.) 7.30 in		City or town, state or province, country, and ZIP or foreign postal code 7.30 in		Account number (see instructions) 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>	
Form 1098-E Cat. No. 25088U www.irs.gov/Form1098E 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							

0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284		
		\$	Form 1098-F		
		2 Restitution/remediation amount	(Rev. December 2019)		
		\$	For calendar year 20__		
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
PAYER'S name		5 Jurisdiction			
		6 Case number			
Street address (including apt. no.)		7 Name or description of matter/suit/agreement			
City or town, state or province, country, and ZIP or foreign postal code		8 Code			
Form 1098-F (Rev. 12-2019) Cat. No. 71382B www.irs.gov/Form1098F 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					

0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284		
		\$	Form 1098-F		
		2 Restitution/remediation amount	(Rev. December 2019)		
		\$	For calendar year 20__		
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
PAYER'S name		5 Jurisdiction			
		6 Case number			
Street address (including apt. no.)		7 Name or description of matter/suit/agreement			
City or town, state or province, country, and ZIP or foreign postal code		8 Code			
Form 1098-F (Rev. 12-2019) Cat. No. 71382B www.irs.gov/Form1098F 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					

0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284		
		\$	Form 1098-F		
		2 Restitution/remediation amount	(Rev. December 2019)		
		\$	For calendar year 20__		
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
PAYER'S name		5 Jurisdiction			
		6 Case number			
Street address (including apt. no.)		7 Name or description of matter/suit/agreement			
City or town, state or province, country, and ZIP or foreign postal code		8 Code			
Form 1098-F (Rev. 12-2019) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service					

☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		Form 1098-MA (Rev. September 2019)
		For calendar year 20____

Mortgage Assistance Payments

FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Copy A
For
Internal Revenue
Service Center

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

Form **1098-MA** (Rev. 9-2019) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		Form 1098-MA (Rev. September 2019)
		For calendar year 20____

Mortgage Assistance Payments

FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Copy A
For
Internal Revenue
Service Center

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

Form **1098-MA** (Rev. 9-2019) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		Form 1098-MA (Rev. September 2019)
		For calendar year 20____

Mortgage Assistance Payments

FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Copy A
For
Internal Revenue
Service Center

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

Form **1098-MA** (Rev. 9-2019) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

Exhibit H

Form 1098-Q

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234	
		PARTICIPANT'S TIN		Form 1098-Q (Rev. December 2019)	
1a Annuity amount on start date \$		For calendar year 20__			
1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>			
3 Total premiums \$		4 FMV of QLAC \$			
PARTICIPANT'S name		5a January	dd	5b February	dd
Street address (including apt. no.)		5c March	dd	5d April	dd
City or town, state or province, country, and ZIP or foreign postal code		5e May	dd	5f June	dd
Account number (see instructions)		5g July	dd	5h August	dd
Plan number		5i September	dd	5j October	dd
Name of plan		5k November	dd	5l December	dd
Plan sponsor's EIN					

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service
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7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234	
		PARTICIPANT'S TIN		Form 1098-Q (Rev. December 2019)	
1a Annuity amount on start date \$		For calendar year 20__			
1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>			
3 Total premiums \$		4 FMV of QLAC \$			
PARTICIPANT'S name		5a January	dd	5b February	dd
Street address (including apt. no.)		5c March	dd	5d April	dd
City or town, state or province, country, and ZIP or foreign postal code		5e May	dd	5f June	dd
Account number (see instructions)		5g July	dd	5h August	dd
Plan number		5i September	dd	5j October	dd
Name of plan		5k November	dd	5l December	dd
Plan sponsor's EIN					

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Payments received for qualified tuition and related expenses \$ 2		OMB No. 1545-1574 2021 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	3				
FILER'S employer identification no.	STUDENT'S TIN	4 Adjustments made for a prior year		5 Scholarships or grants	
STUDENT'S name		6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>	
Street address (including apt. no.)		8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		10 Ins. contract reimb./refund			
Service Provider/Acct. No. (see Instr.)		10 Ins. contract reimb./refund			

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Payments received for qualified tuition and related expenses \$ 2		OMB No. 1545-1574 2021 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	3				
FILER'S employer identification no.	STUDENT'S TIN	4 Adjustments made for a prior year		5 Scholarships or grants	
STUDENT'S name		6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>	
Street address (including apt. no.)		8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		10 Ins. contract reimb./refund			
Service Provider/Acct. No. (see Instr.)		10 Ins. contract reimb./refund			

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Payments received for qualified tuition and related expenses \$ 2		OMB No. 1545-1574 2021 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	3				
FILER'S employer identification no.	STUDENT'S TIN	4 Adjustments made for a prior year		5 Scholarships or grants	
STUDENT'S name		6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>	
Street address (including apt. no.)		8 Checked if at least half-time student <input type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		10 Ins. contract reimb./refund			
Service Provider/Acct. No. (see Instr.)		10 Ins. contract reimb./refund			

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

<div style="text-align: center;"> VOID CORRECTED </div>		<div style="text-align: right;"> OMB No. 1545-0877 Form 1099-A </div>		<p align="center">Acquisition or Abandonment of Secured Property</p> <p align="center">Copy A</p> <p align="center">For Internal Revenue Service Center</p> <p align="center">File with Form 1096.</p> <p align="center">For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</p>
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
LENDER'S TIN	BORROWER'S TIN			
BORROWER'S name		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
Street address (including apt. no.)		3	4 Fair market value of property \$	
City or town, state or province, country, and ZIP or foreign postal code		5 Check if the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
Account number (see instructions)		6 Description of property		

Form **1099-A**
Cat. No. 14412G
www.irs.gov/Form1099A
Department of the Treasury - Internal Revenue Service

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<div style="text-align: center;"> VOID CORRECTED </div>		<div style="text-align: center;"> 2021 Form 1099-A </div>		<p align="center">Acquisition or Abandonment of Secured Property</p> <p align="center">Copy A</p> <p align="center">For Internal Revenue Service Center</p> <p align="center">File with Form 1096.</p> <p align="center">For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</p>
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0877	
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check if the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

Exhibit K

Form 1099-B

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable checkbox on Form 8949		OMB No. 1545-0715 2021 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example: 100 sh. XYZ Co.)					
			1b Date acquired		1c Date sold or disposed			
PAYER'S TIN		RECIPIENT'S TIN		1d Proceeds \$		1e Cost or other basis \$		
RECIPIENT'S name		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. 1.27 in		
Street address (including apt. no.)		4 Federal income tax withheld \$		5 Check if noncovered security <input type="checkbox"/>				
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 Check if loss is not allowed based on amount in 1d 2.60 in		For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.		
Account number (see instructions)		8 Profit or (loss) realized in 2021 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2020 \$				
CUSIP number		FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/2021 \$		11 Aggregate profit or (loss) on contracts 4.20 in		
14 State name		15 State identification no.		16 State tax withheld \$		12 Check if basis reported to IRS <input type="checkbox"/>		
13 Bartering		1.56 in						

Form 1099-B Cat. No. 14411V www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

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7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable checkbox on Form 8949		OMB No. 1545-0715 2021 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example: 100 sh. XYZ Co.)					
			1b Date acquired		1c Date sold or disposed			
PAYER'S TIN		RECIPIENT'S TIN		1d Proceeds \$		1e Cost or other basis \$		
RECIPIENT'S name		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096.		
Street address (including apt. no.)		4 Federal income tax withheld \$		5 Check if noncovered security <input type="checkbox"/>				
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 Check if loss is not allowed based on amount in 1d		For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.		
Account number (see instructions)		8 Profit or (loss) realized in 2021 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2020 \$				
CUSIP number		FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/2021 \$		11 Aggregate profit or (loss) on contracts		
14 State name		15 State identification no.		16 State tax withheld \$		12 Check if basis reported to IRS <input type="checkbox"/>		
13 Bartering		\$						

Form 1099-B Cat. No. 14411V www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

<input checked="" type="checkbox"/> 8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 2021 Form 1099-C </div> <div style="text-align: right;"> Cancellation of Debt </div> </div>	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<div style="display: flex;"> <div style="flex: 1;"> <div>1 Date of identifiable event</div> <div>2 Amount of debt discharged</div> <div>3 Interest, if included in box 2</div> </div> <div style="flex: 1; text-align: right;"> <div>OMB No. 1545-1424</div> <div style="font-size: 2em; font-weight: bold;">2021</div> <div>Form 1099-C</div> </div> </div>	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name		<div style="display: flex; justify-content: space-between;"> <div> 5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/> </div> <div style="text-align: right;"> Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns. </div> </div>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			
6 Identifiable event code		7 Fair market value of property	
\$		\$	

Form 1099-C Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service
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<input checked="" type="checkbox"/> 8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 2021 Form 1099-C </div> <div style="text-align: right;"> Cancellation of Debt </div> </div>	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<div style="display: flex;"> <div style="flex: 1;"> <div>1 Date of identifiable event</div> <div>2 Amount of debt discharged</div> <div>3 Interest, if included in box 2</div> </div> <div style="flex: 1; text-align: right;"> <div>OMB No. 1545-1424</div> <div style="font-size: 2em; font-weight: bold;">2021</div> <div>Form 1099-C</div> </div> </div>	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name		<div style="display: flex; justify-content: space-between;"> <div> 5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/> </div> <div style="text-align: right;"> Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns. </div> </div>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			
6 Identifiable event code		7 Fair market value of property	
\$		\$	

Form 1099-C Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service
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<input checked="" type="checkbox"/> 8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 2021 Form 1099-C </div> <div style="text-align: right;"> Cancellation of Debt </div> </div>	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<div style="display: flex;"> <div style="flex: 1;"> <div>1 Date of identifiable event</div> <div>2 Amount of debt discharged</div> <div>3 Interest, if included in box 2</div> </div> <div style="flex: 1; text-align: right;"> <div>OMB No. 1545-1424</div> <div style="font-size: 2em; font-weight: bold;">2021</div> <div>Form 1099-C</div> </div> </div>	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name		<div style="display: flex; justify-content: space-between;"> <div> 5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/> </div> <div style="text-align: right;"> Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns. </div> </div>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			
6 Identifiable event code		7 Fair market value of property	
\$		\$	

Form 1099-C Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

Exhibit M

Form 1099-DIV

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		2021	
		1b Qualified dividends			
		\$		Form 1099-DIV	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
		11 Exempt-interest dividends		12 Specified private activity bond interest dividends	
		\$		\$	
Account number (see instructions)		2nd TIN not.		13 State 14 State identification no. 15 State tax withheld	
		<input type="checkbox"/>		\$	
		<input type="checkbox"/>		\$	

Form 1099-DIV Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		2021	
		1b Qualified dividends			
		\$		Form 1099-DIV	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
		11 Exempt-interest dividends		12 Specified private activity bond interest dividends	
		\$		\$	
Account number (see instructions)		2nd TIN not.		13 State 14 State identification no. 15 State tax withheld	
		<input type="checkbox"/>		\$	
		<input type="checkbox"/>		\$	

Form 1099-DIV Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$		OMB No. 1545-0120 2021 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	5 RTAA payments \$ 6 Taxable grants \$ 7 Agriculture payments \$ 8 Check if box 2 is trade or business income <input type="checkbox"/> 9 Market gain \$ 10a State 10b State identification no. 11 State income tax withheld \$ \$ \$	
RECIPIENT'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)	2nd TIN not <input type="checkbox"/>				

Form 1099-G Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$		OMB No. 1545-0120 2021 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	5 RTAA payments \$ 6 Taxable grants \$ 7 Agriculture payments \$ 8 Check if box 2 is trade or business income <input type="checkbox"/> 9 Market gain \$ 10a State 10b State identification no. 11 State income tax withheld \$ \$ \$	
RECIPIENT'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)	2nd TIN not <input type="checkbox"/>				

Form 1099-G Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$		OMB No. 1545-0120 2021 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	5 RTAA payments \$ 6 Taxable grants \$ 7 Agriculture payments \$ 8 Check if box 2 is trade or business income <input type="checkbox"/> 9 Market gain \$ 10a State 10b State identification no. 11 State income tax withheld \$ \$ \$	
RECIPIENT'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)	2nd TIN not <input type="checkbox"/>				

Form 1099-G Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

Exhibit 0

Form 1099-INT

9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2021	Interest Income
PAYER'S TIN		RECIPIENT'S TIN		1 Interest income	Form 1099-INT		
				\$	2 Early withdrawal penalty	Copy A	
				\$	3 Interest on U.S. Savings Bonds and Treas. obligations	For Internal Revenue Service Center	
RECIPIENT'S name				\$	4 Federal income tax withheld	5 Investment expenses	File with Form 1096.
Street address (including apt. no.)				\$	6 Foreign tax paid	7 Foreign country or U.S. possession	For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code				\$	8 Tax-exempt interest	9 Specified private activity bond interest	
		FATCA filing requirement <input type="checkbox"/>		\$	10 Market discount	11 Bond premium	
				\$	12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond	
Account number (see instructions)		2nd TIN not: <input type="checkbox"/>		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
							\$
							\$

Form 1099-INT Cat. No. 14410K www.irs.gov/Form1099INT 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 or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2021	Interest Income
PAYER'S TIN		RECIPIENT'S TIN		1 Interest income	Form 1099-INT		
				\$	2 Early withdrawal penalty	Copy A	
				\$	3 Interest on U.S. Savings Bonds and Treas. obligations	For Internal Revenue Service Center	
RECIPIENT'S name				\$	4 Federal income tax withheld	5 Investment expenses	File with Form 1096.
Street address (including apt. no.)				\$	6 Foreign tax paid	7 Foreign country or U.S. possession	For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code				\$	8 Tax-exempt interest	9 Specified private activity bond interest	
		FATCA filing requirement <input type="checkbox"/>		\$	10 Market discount	11 Bond premium	
				\$	12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond	
Account number (see instructions)		2nd TIN not: <input type="checkbox"/>		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
							\$
							\$

Form 1099-INT Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Exhibit P

Form 1099-K

1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN PAYEE'S TIN	OMB No. 1545-2205 2021 Form 1099-K	Payment Card and Third Party Network Transactions
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$	1b Card Not Present transactions \$	2 Merchant category code \$
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code PSE'S name and telephone number		3 Number of payment transactions \$		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		5a January \$ 5c March \$ 5e May \$ 5g July \$ 5i September \$ 5k November \$	5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$ 5l December \$	6 State \$
7 State identification no.		8 State income tax withheld		\$		

Form 1099-K Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
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1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN PAYEE'S TIN	OMB No. 1545-2205 2021 Form 1099-K	Payment Card and Third Party Network Transactions
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$	1b Card Not Present transactions \$	2 Merchant category code \$
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code PSE'S name and telephone number		3 Number of payment transactions \$		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		5a January \$ 5c March \$ 5e May \$ 5g July \$ 5i September \$ 5k November \$	5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$ 5l December \$	6 State \$
7 State identification no.		8 State income tax withheld		\$		

Form 1099-K Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281
	\$	Form 1099-LS
	2 Date of sale	(Rev. December 2019)
		For calendar year 20 ____

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Policy number		

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-LS** (Rev. 12-2019) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

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1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281
	\$	Form 1099-LS
	2 Date of sale	(Rev. December 2019)
		For calendar year 20 ____

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Policy number		

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-LS** (Rev. 12-2019) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

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1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient	OMB No. 1545-2281
	\$	Form 1099-LS
	2 Date of sale	(Rev. December 2019)
		For calendar year 20 ____

Reportable Life Insurance Sale

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)
Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		
Policy number		

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-LS** (Rev. 12-2019) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

9595 ☐ VOID ☐ CORRECTED

2021
 Form 1099-MISC

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents \$	2021 Form 1099-MISC	Miscellaneous Information
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN	RECIPIENT'S TIN			5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
				6 Medical and health care payments \$		
RECIPIENT'S name				7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)				9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	
City or town, state or province, country, and ZIP or foreign postal code				11 Fish purchased for resale \$	12 Section 409A deferrals \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$		
				15 State tax withheld \$	16 State/Payer's state no. \$	
				17 State income \$	17 State income \$	
				17 State income \$	17 State income \$	
				17 State income \$	17 State income \$	

Form 1099-MISC Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED
2021
 Form 1099-MISC

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents \$	2021 Form 1099-MISC	Miscellaneous Information
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN	RECIPIENT'S TIN			5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
				6 Medical and health care payments \$		
RECIPIENT'S name				7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.)				9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	
City or town, state or province, country, and ZIP or foreign postal code				11 Fish purchased for resale \$	12 Section 409A deferrals \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$		
				15 State tax withheld \$	16 State/Payer's state no. \$	
				17 State income \$	17 State income \$	
				17 State income \$	17 State income \$	
				17 State income \$	17 State income \$	

Form 1099-MISC Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Exhibit S

Form 1099-NEC

7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</small>	
		\$			
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
		\$			
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income	
2nd TIN not <input type="checkbox"/>		\$		\$	
		\$		\$	

Form 1099-NEC Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service
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7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</small>	
		\$			
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
		\$			
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income	
2nd TIN not <input type="checkbox"/>		\$		\$	
		\$		\$	

Form 1099-NEC Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service
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7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.</small>	
		\$			
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
		\$			
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income	
2nd TIN not <input type="checkbox"/>		\$		\$	
		\$		\$	

Form 1099-NEC Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117	
		\$		Form 1099-OID	
		2 Other periodic interest		(Rev. October 2019)	
PAYER'S TIN		RECIPIENT'S TIN		For calendar year 20__	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		5 Market discount		6 Acquisition premium	
Account number (see instructions)		\$		\$	
FATCA filing requirement <input type="checkbox"/>		7 Description		8 Original issue discount on U.S. Treasury obligations	
2nd TIN not <input type="checkbox"/>		\$		\$	
12 State		13 State identification no.		9 Investment expenses	
14 State tax withheld		\$		\$	
10 Bond premium		11 Tax-exempt OID		\$	
10 Bond premium		11 Tax-exempt OID		\$	

Original Issue Discount

Copy A

For Internal Revenue Service Center

File with Form 1096.

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

Form **1099-OID** (Rev. 10-2019) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

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9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117	
		\$		Form 1099-OID	
		2 Other periodic interest		(Rev. October 2019)	
PAYER'S TIN		RECIPIENT'S TIN		For calendar year 20__	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		5 Market discount		6 Acquisition premium	
Account number (see instructions)		\$		\$	
FATCA filing requirement <input type="checkbox"/>		7 Description		8 Original issue discount on U.S. Treasury obligations	
2nd TIN not <input type="checkbox"/>		\$		\$	
12 State		13 State identification no.		9 Investment expenses	
14 State tax withheld		\$		\$	
10 Bond premium		11 Tax-exempt OID		\$	
10 Bond premium		11 Tax-exempt OID		\$	

Original Issue Discount

Copy A

For Internal Revenue Service Center

File with Form 1096.

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

Form **1099-OID** (Rev. 10-2019) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2021 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions		
		3 Per-unit retain allocations		
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))	
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items	
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 Other credits and deductions	13 Specified Coop <input type="checkbox"/>	

Form 1099-PATR Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2021 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions		
		3 Per-unit retain allocations		
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))	
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items	
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 Other credits and deductions	13 Specified Coop <input type="checkbox"/>	

Form 1099-PATR Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2021 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions		
		3 Per-unit retain allocations		
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))	
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items	
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 Other credits and deductions	13 Specified Coop <input type="checkbox"/>	

Form 1099-PATR Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

Exhibit V

Form 1099-Q

3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 Form 1099-Q (Rev. November 2019) For calendar year 20__	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		2 Earnings \$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Distribution is from: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary 3.30 in <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service
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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 Form 1099-Q (Rev. November 2019) For calendar year 20__	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		2 Earnings \$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Distribution is from: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service
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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 Form 1099-Q (Rev. November 2019) For calendar year 20__	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		2 Earnings \$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Distribution is from: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

Exhibit W

Form 1099-R

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution \$		OMB No. 1545-0119 2021 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2a Taxable amount \$			
			2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
		\$		\$		
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other	%	
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$		18 Name of locality	19 Local distribution \$
			\$			\$

Form 1099-R Cat. No. 14436Q

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Department of the Treasury - Internal Revenue Service

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution \$		OMB No. 1545-0119 2021 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2a Taxable amount \$			
			2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
		\$		\$		
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other	%	
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$		18 Name of locality	19 Local distribution \$
			\$			\$

Form 1099-R Cat. No. 14436Q

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2021 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
		6 Buyer's part of real estate tax \$		

Form **1099-S** Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2021 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
		6 Buyer's part of real estate tax \$		

Form **1099-S** Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service
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7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2021 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
		6 Buyer's part of real estate tax \$		

Form **1099-S** Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

Exhibit Y

Form 1099-SB

4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form 1099-SB (Rev. December 2019) For calendar year 20__	Seller's Investment in Life Insurance Contract
		\$		
		2 Surrender amount		
		\$		
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 12-2019) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service
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4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form 1099-SB (Rev. December 2019) For calendar year 20__	Seller's Investment in Life Insurance Contract
		\$		
		2 Surrender amount		
		\$		
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 12-2019) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service
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4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281 Form 1099-SB (Rev. December 2019) For calendar year 20__	Seller's Investment in Life Insurance Contract
		\$		
		2 Surrender amount		
		\$		
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 12-2019) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 3921 (Rev. October 2017) Cat. No. 411790 www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 3921 (Rev. October 2017) Cat. No. 411790 www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747 2021 Form 5498		IRA Contribution Information
		2 Rollover contributions			
		3 Roth IRA conversion amount			
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	4	5	6	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
		Recharacterized contributions	FMV of account	Life insurance cost included in box 1	
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	8 SEP contributions	9 SIMPLE contributions	
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2022 <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	12b RMD amount		
		13a Postponed/late contrib.	13b Year	13c Code	
		14a Repayments	14b Code		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)		

Form 5498 Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service
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2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747 2021 Form 5498		IRA Contribution Information
		2 Rollover contributions			
		3 Roth IRA conversion amount			
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	4	5	6	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
		Recharacterized contributions	FMV of account	Life insurance cost included in box 1	
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	8 SEP contributions	9 SIMPLE contributions	
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2022 <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	12b RMD amount		
		13a Postponed/late contrib.	13b Year	13c Code	
		14a Repayments	14b Code		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)		

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3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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

Signature _____ Date _____

Form **W-2G** (Rev. 1-2021) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings \$	2 Date won
		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

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

Signature _____ Date _____

Form **W-2G** (Rev. 1-2021) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2021		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code	4a Exemption code	13h Recipient's GIIN		13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13i Recipient's foreign tax identification number, if any		13j LOB code	
5 Withholding allowance				13k Recipient's account number			
6 Net income				13l Recipient's date of birth (YYYYMMDD)			
7a Federal tax withheld							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15 Check if pro-rata basis reporting <input type="checkbox"/>			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	
				15d Intermediary or flow-through entity's name		15c Ch. 4 status code	
12a Withholding agent's EIN		12b Ch. 3 status code		15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name		12c Ch. 4 status code		15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code		12g Foreign tax identification number, if any		15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code	
13a Recipient's name		13b Recipient's country code		16e Ch. 4 status code			
13c Address (number and street)				17a State income tax withheld		17b Payer's state tax no.	
13d City or town, state or province, country, ZIP or foreign postal code				7.30 in		17c Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2021)

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the

new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2020–27 through 2020–52 is in Internal Revenue Bulletin 2020–52, dated December 27, 2020.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2020–27 through 2020–52 is in Internal Revenue Bulletin 2020–52, dated December 27, 2020.

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INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

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