

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.

INCOME TAX

Rev. Rul. 2011-32, page 904.

Interest rates; underpayments and overpayments. The rates for interest determined under section 6621 of the Code for the calendar quarter beginning January 1, 2012, will be 3 percent for overpayments (2 percent in the case of a corporation), 3 percent for the underpayments, and 5 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 0.5 percent.

Notice 2011-101, page 932.

This notice requests comments on proposed guidance concerning the income, gift, estate, and/or generation-skipping transfer tax consequences in situations in which transfers by a trustee from an irrevocable trust to another irrevocable trust (sometimes called "decanting") results in a change of beneficial interests.

Rev. Proc. 2011-61, page 990.

General rules and specifications for substitute forms and schedules. Requirements are set forth for privately designed and privately printed federal tax forms and conditions under which the Service will accept computer prepared, and computer-generated tax forms and schedules. It will be reproduced as the next revision of Publication 1167. Rev. Proc. 2010-21 superseded.

Rev. Proc. 2011-62, page 1032.

General rules and specifications for substitute forms W-2 and W-3. This procedure provides specifications for the private printing of red-ink and black-and-white paper substitutes for the 2011 revision of Form W-2, *Wage and Tax Statement*, and Form W-3, *Transmittal of Wage and Tax Statements*. It will be reproduced as the next revision of Publication 1141. Rev. Proc. 2010-42 superseded.

EMPLOYEE PLANS

Notice 2011-96, page 915.

This notice provides a sample plan amendment that plan sponsors may adopt to satisfy section 436 of the Code regarding limitations on the accrual and payment of benefits under certain underfunded single employer defined benefit plans. The notice also extends both the deadline to amend a plan to satisfy section 436 and the period during which such an amendment is eligible for relief from the anti-cutback requirements of section 411(d)(6).

Notice 2011-97, page 923.

This notice contains the 2011 Cumulative List of Changes in Plan Qualification Requirements (2011 Cumulative List) described in section 4 of Rev. Proc. 2007-44, 2007-2 C.B. 54. The 2011 Cumulative List is to be used by plan sponsors and practitioners submitting determination, opinion, or advisory letter applications for plans during the period beginning February 1, 2012, and ending January 31, 2013.

(Continued on the next page)

Actions Relating to Court Decisions is on the page following the Introduction.
Finding Lists begin on page ii.
Index for July through December begins on page v.



Notice 2011-100, page 929.

Weighted average interest rate update; corporate bond indices; 30-year Treasury securities; segment rates.

This notice contains updates for the corporate bond weighted average interest rate for plan years beginning in December 2011; the 24-month average segment rates; the funding transitional segment rates applicable for December 2011; and the minimum present value transitional rates for November 2011.

Announcement 2011-81, page 1052.

Relief for IRA owners subject to certain broker agreements. This announcement provides relief to owners of Individual Retirement Accounts (IRAs) who have signed certain indemnification agreements in connection with their IRAs.

Announcement 2011-82, page 1052.

This announcement describes several important changes to the Employee Plans determination letter program that take effect in 2012.

ESTATE TAX

Notice 2011-101, page 932.

This notice requests comments on proposed guidance concerning the income, gift, estate, and/or generation-skipping transfer tax consequences in situations in which transfers by a trustee from an irrevocable trust to another irrevocable trust (sometimes called “decanting”) results in a change of beneficial interests.

GIFT TAX

Notice 2011-101, page 932.

This notice requests comments on proposed guidance concerning the income, gift, estate, and/or generation-skipping transfer tax consequences in situations in which transfers by a trustee from an irrevocable trust to another irrevocable trust (sometimes called “decanting”) results in a change of beneficial interests.

EMPLOYMENT TAX

Notice 2011-102, page 932.

2012 social security contribution and benefit base; domestic employee coverage threshold. The Commissioner of the Social Security Administration has announced (1) the OASDI contribution and benefit base for remuneration paid in 2012 and self-employment income earned in taxable years beginning in 2012, and (2) the domestic employee coverage threshold amount for 2012.

Rev. Proc. 2011-62, page 1032.

General rules and specifications for substitute forms W-2 and W-3. This procedure provides specifications for the private printing of red-ink and black-and-white paper substitutes for the 2011 revision of Form W-2, *Wage and Tax Statement*, and Form W-3, *Transmittal of Wage and Tax Statements*. It will be reproduced as the next revision of Publication 1141. Rev. Proc. 2010-42 superseded.

ADMINISTRATIVE

Rev. Proc. 2011-60, page 934.

General rules and specifications for private printing of substitute forms. This procedure provides requirements for reproducing paper substitutes and for furnishing substitute recipient statements for Form 1096, 1098, 1099, 5498, and certain other information returns. It will be reproduced as the next revision of Publication 1179. Rev. Proc. 2009-49 superseded.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and en-

force 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 and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

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.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Actions Relating to Decisions of the Tax Court

It is the policy of the Internal Revenue Service to announce at an early date whether it will follow the holdings in certain cases. An Action on Decision is the document making such an announcement. An Action on Decision will be issued at the discretion of the Service only on unappealed issues decided adverse to the government. Generally, an Action on Decision is issued where its guidance would be helpful to Service personnel working with the same or similar issues. Unlike a Treasury Regulation or a Revenue Ruling, an Action on Decision is not an affirmative statement of Service position. It is not intended to serve as public guidance and may not be cited as precedent.

Actions on Decisions shall be relied upon within the Service only as conclusions applying the law to the facts in the particular case at the time the Action on Decision was issued. Caution should be exercised in extending the recommendation of the Action on Decision to similar cases where the facts are different. Moreover, the recommendation in the Action on Decision may be superseded by new legislation, regulations, rulings, cases, or Actions on Decisions.

Prior to 1991, the Service published acquiescence or nonacquiescence only in certain regular Tax Court opinions. The Service has expanded its acquiescence program to include other civil tax cases where guidance is determined to be helpful. Accordingly, the Service now may acquiesce or nonacquiesce in the holdings of memorandum Tax Court opinions, as well as those of the United States District Courts, Claims Court, and Circuit Courts of Appeal. Regardless of the court deciding the case, the recommendation of any Action on Decision will be published in the Internal Revenue Bulletin.

The recommendation in every Action on Decision will be summarized as acquiescence, acquiescence in result only, or nonacquiescence. Both “acquiescence” and “acquiescence in result only” mean that the Service accepts the holding of the court in a case and that the Service will follow it in disposing of cases with the same controlling facts. However, “acquiescence” indicates neither approval nor disapproval of the reasons assigned by the court for its conclusions; whereas, “acquiescence in result only” indicates disagreement or concern with some or all

of those reasons. “Nonacquiescence” signifies that, although no further review was sought, the Service does not agree with the holding of the court and, generally, will not follow the decision in disposing of cases involving other taxpayers. In reference to an opinion of a circuit court of appeals, a “nonacquiescence” indicates that the Service will not follow the holding on a nationwide basis. However, the Service will recognize the precedential impact of the opinion on cases arising within the venue of the deciding circuit.

The Actions on Decisions published in the weekly Internal Revenue Bulletin are consolidated semiannually and appear in the first Bulletin for July and the Cumulative Bulletin for the first half of the year. A semiannual consolidation also appears in the first Bulletin for the following January and in the Cumulative Bulletin for the last half of the year.

The Commissioner does NOT ACQUIESCE in the following decision:

William and Sharon Norris v. Commissioner,¹
T.C. Memo. 2011-161

¹ Nonacquiescence relating to whether the Tax Court erred when, in evaluating evidence of fraud, it weighed each of eleven badges of fraud equally, tallied the number “for,” “against” or “neutral,” and concluded that the Service did not establish fraud because only four of those badges had been proven.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 671.—Trust Income, Deductions, and Credits Attributable to Grantors and Others as Substantial Owners

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 672.—Definitions and Rules

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 673.—Reversionary Interests

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 674.—Power to Control Beneficial Enjoyment

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 675.—Administrative Powers

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 676.—Power to Revoke

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue

Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 677.—Income from Benefit of Grantor

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 678.—Person Other Than Grantor Treated as Substantial Owner

Whether the transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa. See Notice 2011-101, page 932.

Section 2601.—Tax Imposed

26 CFR 26.2601-1: *Effective dates.*

Whether the Distributing Trust is exempt from GST tax under § 26.2601-1, has an inclusion ratio of zero under § 2632, or is exempt from GST under § 2663. See Notice 2011-101, page 932.

Section 2632.—Special Rules for Allocation of GST Exemption

Whether the Distributing Trust is exempt from GST tax under § 26.2601-1, has an inclusion ratio of zero under § 2632, or is exempt from GST under § 2663. See Notice 2011-101, page 932.

Section 2663.—Regulations

Whether the Distributing Trust is exempt from GST tax under § 26.2601-1, has an inclusion ratio of zero under § 2632, or is exempt from GST under § 2663. See Notice 2011-101, page 932.

Section 6621.—Determination of Rate of Interest

26 CFR 301.6621-1: *Interest rate.*

Interest rates; underpayments and overpayments. The rates for interest determined under section 6621 of the

Code for the calendar quarter beginning January 1, 2012, will be 3 percent for overpayments (2 percent in the case of a corporation), 3 percent for the underpayments, and 5 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 0.5 percent.

Rev. Rul. 2011-32

Section 6621 of the Internal Revenue Code establishes the rates for interest on tax overpayments and tax underpayments. Under section 6621(a)(1), the overpayment rate is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point. Under section 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting “5 percentage points” for “3 percentage points.” See section 6621(c) and section 301.6621-3 of the Regulations on Procedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(2)(B) provides that in determining the addition to tax under section 6654 for failure to pay estimated tax for any taxable year, the federal short-term rate that applies during the third month

following the taxable year also applies during the first 15 days of the fourth month following the taxable year. Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that, in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will use the federal short-term rate based on daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during October 2011 is the rate published in Revenue Ruling 2011-25, 2011-45 I.R.B. 695 to take effect beginning

November 1, 2011. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of October 2011 is 0 percent. Accordingly, an overpayment rate of 3 percent (2 percent in the case of a corporation) and an underpayment rate of 3 percent are established for the calendar quarter beginning January 1, 2012. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning January 1, 2012, is 0.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning January 1, 2012, is 5 percent. These rates apply to amounts bearing interest during that calendar quarter.

Under section 6621(b)(2)(B), the 3 percent rate also applies to estimated tax underpayments for the first calendar quarter in 2012 and for the first 15 days in April 2012.

Interest factors for daily compound interest for annual rates of 0.5 percent are published in Appendix A of this Revenue

Ruling. Interest factors for daily compound interest for annual rates of 2 percent, 3 percent and 5 percent are published in Tables 57, 59, and 63 of Rev. Proc. 95-17, 1995-1 C.B. 611, 613, and 617.

Annual interest rates to be compounded daily pursuant to section 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

DRAFTING INFORMATION

The principal author of this revenue ruling is Deborah Colbert-James of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue ruling, contact Ms. Colbert-James at (202) 622-8143 (not a toll-free call).

APPENDIX A

365 Day Year					
0.5% Compound Rate 184 Days					
Days	Factor	Days	Factor	Days	Factor
1	0.000013699	63	0.000863380	125	0.001713784
2	0.000027397	64	0.000877091	126	0.001727506
3	0.000041096	65	0.000890801	127	0.001741228
4	0.000054796	66	0.000904512	128	0.001754951
5	0.000068495	67	0.000918223	129	0.001768673
6	0.000082195	68	0.000931934	130	0.001782396
7	0.000095894	69	0.000945646	131	0.001796119
8	0.000109594	70	0.000959357	132	0.001809843
9	0.000123294	71	0.000973069	133	0.001823566
10	0.000136995	72	0.000986781	134	0.001837290
11	0.000150695	73	0.001000493	135	0.001851013
12	0.000164396	74	0.001014206	136	0.001864737
13	0.000178097	75	0.001027918	137	0.001878462
14	0.000191798	76	0.001041631	138	0.001892186
15	0.000205499	77	0.001055344	139	0.001905910
16	0.000219201	78	0.001069057	140	0.001919635
17	0.000232902	79	0.001082770	141	0.001933360
18	0.000246604	80	0.001096484	142	0.001947085
19	0.000260306	81	0.001110197	143	0.001960811
20	0.000274008	82	0.001123911	144	0.001974536
21	0.000287711	83	0.001137625	145	0.001988262
22	0.000301413	84	0.001151339	146	0.002001988
23	0.000315116	85	0.001165054	147	0.002015714
24	0.000328819	86	0.001178768	148	0.002029440
25	0.000342522	87	0.001192483	149	0.002043166
26	0.000356225	88	0.001206198	150	0.002056893
27	0.000369929	89	0.001219913	151	0.002070620
28	0.000383633	90	0.001233629	152	0.002084347
29	0.000397336	91	0.001247344	153	0.002098074
30	0.000411041	92	0.001261060	154	0.002111801
31	0.000424745	93	0.001274776	155	0.002125529
32	0.000438449	94	0.001288492	156	0.002139257
33	0.000452154	95	0.001302208	157	0.002152985
34	0.000465859	96	0.001315925	158	0.002166713
35	0.000479564	97	0.001329641	159	0.002180441
36	0.000493269	98	0.001343358	160	0.002194169
37	0.000506974	99	0.001357075	161	0.002207898
38	0.000520680	100	0.001370792	162	0.002221627
39	0.000534386	101	0.001384510	163	0.002235356
40	0.000548092	102	0.001398227	164	0.002249085
41	0.000561798	103	0.001411945	165	0.002262815
42	0.000575504	104	0.001425663	166	0.002276544
43	0.000589211	105	0.001439381	167	0.002290274
44	0.000602917	106	0.001453100	168	0.002304004
45	0.000616624	107	0.001466818	169	0.002317734
46	0.000630331	108	0.001480537	170	0.002331465
47	0.000644039	109	0.001494256	171	0.002345195
48	0.000657746	110	0.001507975	172	0.002358926
49	0.000671454	111	0.001521694	173	0.002372657
50	0.000685161	112	0.001535414	174	0.002386388
51	0.000698869	113	0.001549133	175	0.002400120
52	0.000712578	114	0.001562853	176	0.002413851
53	0.000726286	115	0.001576573	177	0.002427583
54	0.000739995	116	0.001590293	178	0.002441315
55	0.000753703	117	0.001604014	179	0.002455047

365 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
56	0.000767412	118	0.001617734	180	0.002468779
57	0.000781121	119	0.001631455	181	0.002482511
58	0.000794831	120	0.001645176	182	0.002496244
59	0.000808540	121	0.001658897	183	0.002509977
60	0.000822250	122	0.001672619	184	0.002523710
61	0.000835960	123	0.001686340		
62	0.000849670	124	0.001700062		

366 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
1	0.000013661	63	0.000861020	125	0.001709097
2	0.000027323	64	0.000874693	126	0.001722782
3	0.000040984	65	0.000888366	127	0.001736467
4	0.000054646	66	0.000902040	128	0.001750152
5	0.000068308	67	0.000915713	129	0.001763837
6	0.000081970	68	0.000929387	130	0.001777522
7	0.000095632	69	0.000943061	131	0.001791208
8	0.000109295	70	0.000956735	132	0.001804893
9	0.000122958	71	0.000970409	133	0.001818579
10	0.000136620	72	0.000984084	134	0.001832265
11	0.000150283	73	0.000997758	135	0.001845951
12	0.000163947	74	0.001011433	136	0.001859638
13	0.000177610	75	0.001025108	137	0.001873324
14	0.000191274	76	0.001038783	138	0.001887011
15	0.000204938	77	0.001052459	139	0.001900698
16	0.000218602	78	0.001066134	140	0.001914385
17	0.000232266	79	0.001079810	141	0.001928073
18	0.000245930	80	0.001093486	142	0.001941760
19	0.000259595	81	0.001107162	143	0.001955448
20	0.000273260	82	0.001120839	144	0.001969136
21	0.000286924	83	0.001134515	145	0.001982824
22	0.000300590	84	0.001148192	146	0.001996512
23	0.000314255	85	0.001161869	147	0.002010201
24	0.000327920	86	0.001175546	148	0.002023889
25	0.000341586	87	0.001189223	149	0.002037578
26	0.000355252	88	0.001202900	150	0.002051267
27	0.000368918	89	0.001216578	151	0.002064957
28	0.000382584	90	0.001230256	152	0.002078646
29	0.000396251	91	0.001243934	153	0.002092336
30	0.000409917	92	0.001257612	154	0.002106025
31	0.000423584	93	0.001271291	155	0.002119715
32	0.000437251	94	0.001284969	156	0.002133405
33	0.000450918	95	0.001298648	157	0.002147096
34	0.000464586	96	0.001312327	158	0.002160786
35	0.000478253	97	0.001326006	159	0.002174477
36	0.000491921	98	0.001339685	160	0.002188168
37	0.000505589	99	0.001353365	161	0.002201859
38	0.000519257	100	0.001367044	162	0.002215550
39	0.000532925	101	0.001380724	163	0.002229242
40	0.000546594	102	0.001394404	164	0.002242933
41	0.000560262	103	0.001408085	165	0.002256625
42	0.000573931	104	0.001421765	166	0.002270317
43	0.000587600	105	0.001435446	167	0.002284010
44	0.000601269	106	0.001449127	168	0.002297702

366 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
45	0.000614939	107	0.001462808	169	0.002311395
46	0.000628608	108	0.001476489	170	0.002325087
47	0.000642278	109	0.001490170	171	0.002338780
48	0.000655948	110	0.001503852	172	0.002352473
49	0.000669618	111	0.001517533	173	0.002366167
50	0.000683289	112	0.001531215	174	0.002379860
51	0.000696959	113	0.001544897	175	0.002393554
52	0.000710630	114	0.001558580	176	0.002407248
53	0.000724301	115	0.001572262	177	0.002420942
54	0.000737972	116	0.001585945	178	0.002434636
55	0.000751643	117	0.001599628	179	0.002448331
56	0.000765315	118	0.001613311	180	0.002462025
57	0.000778986	119	0.001626994	181	0.002475720
58	0.000792658	120	0.001640678	182	0.002489415
59	0.000806330	121	0.001654361	183	0.002503110
60	0.000820003	122	0.001668045	184	0.002516806
61	0.000833675	123	0.001681729		
62	0.000847348	124	0.001695413		

TABLE OF INTEREST RATES

PERIODS BEFORE JUL. 1, 1975 — PERIODS ENDING DEC. 31, 1986

OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE	In 1995-1 C.B. DAILY RATE TABLE
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975—Jan. 31, 1976	9%	Table 4, pg. 559
Feb. 1, 1976—Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978—Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980—Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982—Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983—Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983—Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984—Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984—Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985—Jun. 30, 1985	13%	Table 31, pg. 585
Jul. 1, 1985—Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986—Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986—Dec. 31, 1986	9%	Table 23, pg. 577

TABLE OF INTEREST RATES

FROM JAN. 1, 1987 — DEC. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1987—Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987—Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987—Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987—Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988—Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988—Jun. 30, 1988	9%	71	625	10%	73	627

TABLE OF INTEREST RATES
FROM JAN. 1, 1987 — DEC. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jul. 1, 1988—Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988—Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989—Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989—Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989—Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989—Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990—Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990—Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990—Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990—Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991—Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991—Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991—Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991—Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992—Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992—Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992—Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992—Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993—Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993—Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993—Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993—Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994—Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994—Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994—Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994—Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995—Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995—Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995—Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995—Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996—Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996—Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996—Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996—Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997—Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997—Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997—Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997—Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998—Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998—Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998—Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998—Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 — PRESENT
NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	1995-1 C.B.		
	RATE	TABLE	PG
Jan. 1, 1999—Mar. 31, 1999	7%	19	573
Apr. 1, 1999—Jun. 30, 1999	8%	21	575
Jul. 1, 1999—Sep. 30, 1999	8%	21	575
Oct. 1, 1999—Dec. 31, 1999	8%	21	575

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 — PRESENT
NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 2000—Mar. 31, 2000	8%	69	623
Apr. 1, 2000—Jun. 30, 2000	9%	71	625
Jul. 1, 2000—Sep. 30, 2000	9%	71	625
Oct. 1, 2000—Dec. 31, 2000	9%	71	625
Jan. 1, 2001—Mar. 31, 2001	9%	23	577
Apr. 1, 2001—Jun. 30, 2001	8%	21	575
Jul. 1, 2001—Sep. 30, 2001	7%	19	573
Oct. 1, 2001—Dec. 31, 2001	7%	19	573
Jan. 1, 2002—Mar. 31, 2002	6%	17	571
Apr. 1, 2002—Jun. 30, 2002	6%	17	571
Jul. 1, 2002—Sep. 30, 2002	6%	17	571
Oct. 1, 2002—Dec. 31, 2002	6%	17	571
Jan. 1, 2003—Mar. 31, 2003	5%	15	569
Apr. 1, 2003—Jun. 30, 2003	5%	15	569
Jul. 1, 2003—Sep. 30, 2003	5%	15	569
Oct. 1, 2003—Dec. 31, 2003	4%	13	567
Jan. 1, 2004—Mar. 31, 2004	4%	61	615
Apr. 1, 2004—Jun. 30, 2004	5%	63	617
Jul. 1, 2004—Sep. 30, 2004	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	7%	19	573
Apr. 1, 2006—Jun. 30, 2006	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	3%	11	565
Apr. 1, 2011—June 30, 2011	4%	13	567
Jul. 1, 2011—Sep. 30, 2011	4%	13	567
Oct. 1, 2011—Dec. 31, 2011	3%	11	565
Jan. 1, 2012—Mar. 31, 2012	3%	59	613

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 — PRESENT
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1999—Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999—Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999—Sep. 30, 1999	7%	19	573	8%	21	575
Oct. 1, 1999—Dec. 31, 1999	7%	19	573	8%	21	575
Jan. 1, 2000—Mar. 31, 2000	7%	67	621	8%	69	623
Apr. 1, 2000—Jun. 30, 2000	8%	69	623	9%	71	625
Jul. 1, 2000—Sep. 30, 2000	8%	69	623	9%	71	625
Oct. 1, 2000—Dec. 31, 2000	8%	69	623	9%	71	625
Jan. 1, 2001—Mar. 31, 2001	8%	21	575	9%	23	577
Apr. 1, 2001—Jun. 30, 2001	7%	19	573	8%	21	575
Jul. 1, 2001—Sep. 30, 2001	6%	17	571	7%	19	573
Oct. 1, 2001—Dec. 31, 2001	6%	17	571	7%	19	573
Jan. 1, 2002—Mar. 31, 2002	5%	15	569	6%	17	571
Apr. 1, 2002—Jun. 30, 2002	5%	15	569	6%	17	571
Jul. 1, 2002—Sep. 30, 2002	5%	15	569	6%	17	571
Oct. 1, 2002—Dec. 31, 2002	5%	15	569	6%	17	571
Jan. 1, 2003—Mar. 31, 2003	4%	13	567	5%	15	569
Apr. 1, 2003—Jun. 30, 2003	4%	13	567	5%	15	569
Jul. 1, 2003—Sep. 30, 2003	4%	13	567	5%	15	569
Oct. 1, 2003—Dec. 31, 2003	3%	11	565	4%	13	567
Jan. 1, 2004—Mar. 31, 2004	3%	59	613	4%	61	615
Apr. 1, 2004—Jun. 30, 2004	4%	61	615	5%	63	617
Jul. 1, 2004—Sep. 30, 2004	3%	59	613	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	4%	61	615	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	4%	13	567	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	5%	15	569	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	5%	15	569	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	6%	17	571	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	6%	17	571	7%	19	573
Apr. 1, 2006—Jun. 30, 2006	6%	17	571	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	7%	19	573	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	7%	19	573	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	7%	19	573	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	7%	19	573	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	7%	19	573	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	7%	19	573	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	6%	65	619	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	5%	63	617	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	4%	61	615	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	5%	63	617	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	4%	13	567	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	3%	11	565	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	3%	11	565	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	3%	11	565	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	3%	11	565	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	3%	11	565	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	2%	9	563	3%	11	565
Apr. 1, 2011—June 30, 2011	3%	11	565	4%	13	567
Jul. 1, 2011—Sep. 30, 2011	3%	11	565	4%	13	567
Oct. 1, 2011—Dec. 31, 2011	2%	9	563	3%	11	565
Jan. 1, 2012—Mar. 31, 2012	2%	57	611	3%	59	613

TABLE OF INTEREST RATES FOR
LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1991—Mar. 31, 1991	13%	31	585
Apr. 1, 1991—Jun. 30, 1991	12%	29	583
Jul. 1, 1991—Sep. 30, 1991	12%	29	583
Oct. 1, 1991—Dec. 31, 1991	12%	29	583
Jan. 1, 1992—Mar. 31, 1992	11%	75	629
Apr. 1, 1992—Jun. 30, 1992	10%	73	627
Jul. 1, 1992—Sep. 30, 1992	10%	73	627
Oct. 1, 1992—Dec. 31, 1992	9%	71	625
Jan. 1, 1993—Mar. 31, 1993	9%	23	577
Apr. 1, 1993—Jun. 30, 1993	9%	23	577
Jul. 1, 1993—Sep. 30, 1993	9%	23	577
Oct. 1, 1993—Dec. 31, 1993	9%	23	577
Jan. 1, 1994—Mar. 31, 1994	9%	23	577
Apr. 1, 1994—Jun. 30, 1994	9%	23	577
Jul. 1, 1994—Sep. 30, 1994	10%	25	579
Oct. 1, 1994—Dec. 31, 1994	11%	27	581
Jan. 1, 1995—Mar. 31, 1995	11%	27	581
Apr. 1, 1995—Jun. 30, 1995	12%	29	583
Jul. 1, 1995—Sep. 30, 1995	11%	27	581
Oct. 1, 1995—Dec. 31, 1995	11%	27	581
Jan. 1, 1996—Mar. 31, 1996	11%	75	629
Apr. 1, 1996—Jun. 30, 1996	10%	73	627
Jul. 1, 1996—Sep. 30, 1996	11%	75	629
Oct. 1, 1996—Dec. 31, 1996	11%	75	629
Jan. 1, 1997—Mar. 31, 1997	11%	27	581
Apr. 1, 1997—Jun. 30, 1997	11%	27	581
Jul. 1, 1997—Sep. 30, 1997	11%	27	581
Oct. 1, 1997—Dec. 31, 1997	11%	27	581
Jan. 1, 1998—Mar. 31, 1998	11%	27	581
Apr. 1, 1998—Jun. 30, 1998	10%	25	579
Jul. 1, 1998—Sep. 30, 1998	10%	25	579
Oct. 1, 1998—Dec. 31, 1998	10%	25	579
Jan. 1, 1999—Mar. 31, 1999	9%	23	577
Apr. 1, 1999—Jun. 30, 1999	10%	25	579
Jul. 1, 1999—Sep. 30, 1999	10%	25	579
Oct. 1, 1999—Dec. 31, 1999	10%	25	579
Jan. 1, 2000—Mar. 31, 2000	10%	73	627
Apr. 1, 2000—Jun. 30, 2000	11%	75	629
Jul. 1, 2000—Sep. 30, 2000	11%	75	629
Oct. 1, 2000—Dec. 31, 2000	11%	75	629
Jan. 1, 2001—Mar. 31, 2001	11%	27	581
Apr. 1, 2001—Jun. 30, 2001	10%	25	579
Jul. 1, 2001—Sep. 30, 2001	9%	23	577
Oct. 1, 2001—Dec. 31, 2001	9%	23	577
Jan. 1, 2002—Mar. 31, 2002	8%	21	575
Apr. 1, 2002—Jun. 30, 2002	8%	21	575
Jul. 1, 2002—Sep. 30, 2002	8%	21	575
Oct. 1, 2002—Dec. 30, 2002	8%	21	575
Jan. 1, 2003—Mar. 31, 2003	7%	19	573
Apr. 1, 2003—Jun. 30, 2003	7%	19	573
Jul. 1, 2003—Sep. 30, 2003	7%	19	573
Oct. 1, 2003—Dec. 31, 2003	6%	17	571
Jan. 1, 2004—Mar. 31, 2004	6%	65	619
Apr. 1, 2004—Jun. 30, 2004	7%	67	621
Jul. 1, 2004—Sep. 30, 2004	6%	65	619
Oct. 1, 2004—Dec. 31, 2004	7%	67	621

TABLE OF INTEREST RATES FOR
LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 2005—Mar. 31, 2005	7%	19	573
Apr. 1, 2005—Jun. 30, 2005	8%	21	575
Jul. 1, 2005—Sep. 30, 2005	8%	21	575
Oct. 1, 2005—Dec. 31, 2005	9%	23	577
Jan. 1, 2006—Mar. 31, 2006	9%	23	577
Apr. 1, 2006—Jun. 30, 2006	9%	23	577
Jul. 1, 2006—Sep. 30, 2006	10%	25	579
Oct. 1, 2006—Dec. 31, 2006	10%	25	579
Jan. 1, 2007—Mar. 31, 2007	10%	25	579
Apr. 1, 2007—Jun. 30, 2007	10%	25	579
Jul. 1, 2007—Sep. 30, 2007	10%	25	579
Oct. 1, 2007—Dec. 31, 2007	10%	25	579
Jan. 1, 2008—Mar. 31, 2008	9%	71	625
Apr. 1, 2008—Jun. 30, 2008	8%	69	623
Jul. 1, 2008—Sep. 30, 2008	7%	67	621
Oct. 1, 2008—Dec. 31, 2008	8%	69	623
Jan. 1, 2009—Mar. 31, 2009	7%	19	573
Apr. 1, 2009—Jun. 30, 2009	6%	17	571
Jul. 1, 2009—Sep. 30, 2009	6%	17	571
Oct. 1, 2009—Dec. 31, 2009	6%	17	571
Jan. 1, 2010—Mar. 31, 2010	6%	17	571
Apr. 1, 2010—Jun. 30, 2010	6%	17	571
Jul. 1, 2010—Sep. 30, 2010	6%	17	571
Oct. 1, 2010—Dec. 31, 2010	6%	17	571
Jan. 1, 2011—Mar. 31, 2011	5%	15	569
Apr. 1, 2011—Jun. 30, 2011	6%	17	571
Jul. 1, 2011—Sep. 30, 2011	6%	17	571
Oct. 1, 2011—Dec. 31, 2011	5%	15	569
Jan. 1, 2012—Mar. 31, 2012	5%	63	617

TABLE OF INTEREST RATES FOR CORPORATE
OVERPAYMENTS EXCEEDING \$10,000
FROM JANUARY 1, 1995 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1995—Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995—Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995—Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995—Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996—Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996—Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996—Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996—Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997—Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997—Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997—Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997—Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998—Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998—Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998—Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998—Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999—Mar. 31, 1999	4.5%	14	568

TABLE OF INTEREST RATES FOR CORPORATE
OVERPAYMENTS EXCEEDING \$10,000
FROM JANUARY 1, 1995 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Apr. 1, 1999—Jun. 30, 1999	5.5%	16	570
Jul. 1, 1999—Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999—Dec. 31, 1999	5.5%	16	570
Jan. 1, 2000—Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000—Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000—Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000—Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001—Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001—Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001—Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001—Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002—Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002—Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002—Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002—Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003—Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003—Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003—Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003—Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004—Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004—Jun. 30, 2004	2.5%	58	612
Jul. 1, 2004—Sep. 30, 2004	1.5%	56	610
Oct. 1, 2004—Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005—Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005—Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005—Sep. 30, 2005	3.5%	12	566
Oct. 1, 2005—Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006—Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006—Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006—Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006—Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007—Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007—Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007—Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007—Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008—Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008—Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008—Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008—Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009—Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009—Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009—Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009—Dec. 31, 2009	1.5%	8	562
Jan. 1, 2010—Mar. 31, 2010	1.5%	8	562
Apr. 1, 2010—Jun. 30, 2010	1.5%	8	562
Jul. 1, 2010—Sep. 30, 2010	1.5%	8	562
Oct. 1, 2010—Dec. 31, 2010	1.5%	8	562
Jan. 1, 2011—Mar. 31, 2011	0.5%*		
Apr. 1, 2011—June 30, 2011	1.5%	8	562
Jul. 1, 2011—Sep. 30, 2011	1.5%	8	562
Oct. 1, 2011—Dec. 31, 2011	0.5%*		
Jan. 1, 2012—Mar. 31, 2012	0.5%*		

Part III. Administrative, Procedural, and Miscellaneous

Sample Plan Amendment for Section 436

Notice 2011-96

I. Purpose

This notice provides a sample plan amendment that plan sponsors may adopt to satisfy § 436 of the Internal Revenue Code regarding limitations on the accrual and payment of benefits under certain underfunded single employer defined benefit plans. This notice also extends both the deadline to amend a plan to satisfy § 436 and the period during which such an amendment is eligible for relief from the anti-cutback requirements of § 411(d)(6).

II. Background

A. Section 436

Section 412 provides minimum funding requirements that generally apply to pension plans qualified under § 401(a) or 403(a), other than governmental plans within the meaning of § 414(d), church plans within the meaning of § 414(e) with respect to which the election provided by § 410(d) has not been made, and certain insurance contract plans described in § 412(e)(3). Section 430, which was added by the Pension Protection Act of 2006 (PPA '06), Pub. L. 109-280, specifies the minimum funding requirements that apply to single employer defined benefit pension plans (including multiple employer plans) pursuant to § 412. Section 401(a)(29) requires single employer defined benefit plans (including multiple employer plans) that are subject to the minimum funding requirements of § 412 to meet the requirements of § 436.

Section 436, which was also added by PPA '06, sets forth a series of limitations on the accrual and payment of benefits under an underfunded plan. In general, when a plan's adjusted funding target attainment percentage (as defined in § 436(j) (AFTAP)) for the plan year is less than 60 percent, § 436(d)(1) prohibits the payment of prohibited payments (as defined in § 436(d)(5)), including single sum distributions, and § 436(e)(1) requires benefit accruals under the plan to cease. Section

436(b)(1) prohibits the payment of an unpredictable contingent event benefit if the plan's AFTAP for the plan year is less than 60 percent or would be less than 60 percent taking into account the occurrence of the event.

When a plan's AFTAP for the plan year is less than 80 percent, but not less than 60 percent, § 436(d)(3) generally limits the portion of a benefit that may be paid in a single sum or other prohibited payment. Section 436(c)(1) generally prohibits a plan amendment from taking effect if the amendment increases the liabilities of the plan by increasing benefits and the plan's AFTAP for the plan year is less than 80 percent or would be less than 80 percent taking into account the amendment. Section 436(d)(2) generally prohibits the payment of prohibited payments from a plan while the plan's sponsor is in bankruptcy unless the plan's AFTAP is certified to be at least 100 percent.

The limitations under § 436 (other than the limitations on prohibited payments under § 436(d)) do not apply to a plan for the first 5 plan years of the plan, taking into account any predecessor plan.

The requirement to apply a limitation under § 436(b), (c), or (e) to a plan ceases if the plan sponsor makes a contribution, in the amount specified in the relevant subsection, that is not counted toward satisfaction of the minimum contribution requirement under § 430. Section 436(f) sets forth rules relating to those contributions and other methods that a plan sponsor may use to avoid the limitations under § 436.

Sections 436(h)(1) and 436(h)(3) set forth certain presumptions regarding a plan's AFTAP for a plan year that apply before the plan's enrolled actuary issues a certification of the plan's AFTAP for the plan year. Section 436(h)(2) sets forth a presumption regarding a plan's AFTAP for a plan year that applies if the plan's enrolled actuary issues a certification of the plan's AFTAP for the plan year on or after the first day of the 10th month of the plan year. For any period during which a presumption under § 436(h) applies to a plan, the limitations under § 436 are applied to the plan as if the AFTAP for the plan year were the presumed AFTAP under § 436(h).

Section 101(c)(2)(F) of the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA '08), Pub. L. 110-458, added § 436(k), which gives the Secretary authority to issue special rules for the application of § 436 in the case of a plan that uses a valuation date other than the first day of the plan year.

Section 203 of WRERA '08 provides that, for the first plan year beginning during the period beginning on October 1, 2008, and ending on September 30, 2009, the limitation on benefit accruals under § 436(e) is applied using the plan's AFTAP for the preceding plan year if that year's AFTAP is greater than the AFTAP for the plan year.

Section 203(a)(2) of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Pub. L. 111-192, amended § 436(j) to provide that, for purposes of (i) the limitation on benefit accruals under § 436(e) and (ii) the application of the limitations on prohibited payments under § 436(d) to payments under a social security leveling option, the AFTAP for a plan year beginning on or after October 1, 2008, and before October 1, 2010, is the greater of the AFTAP for that plan year, determined without regard to section 203(a)(2) of PRA 2010, or the AFTAP for the plan year beginning after October 1, 2007, and before October 1, 2008, as determined under rules prescribed by the Secretary. In the case of a plan with a valuation date other than the first day of the plan year, the amendment made by section 203(a)(2) of PRA 2010 applies to plan years beginning after December 31, 2007, and before January 1, 2010, and the AFTAP for any such plan year is the greater of the AFTAP for that plan year, determined without regard to section 203(a)(2) of PRA 2010, or the AFTAP based on the last plan year beginning before November 1, 2007, determined under rules prescribed by the Secretary. For purposes of § 436(j) as amended by PRA 2010, a social security leveling option is a form of benefit distribution that accelerates payments before, and reduces payments after, a participant starts to receive social security benefits in order to provide similar aggregate benefits both before and

after social security benefits begin. The payment of a social security supplement, as defined in § 1.411(a)-7(c)(4)(ii) of the Income Tax Regulations, does not cause a form of distribution of a participant's accrued benefit to be a social security leveling option. Section 203(b) of PRA 2010 coordinates with WRERA '08 by providing that, for purposes of the limitation on accruals under § 436(e), the AFTAP for any plan year to which the amendments made by section 203 of PRA 2010 apply is determined under section 203 of WRERA '08 if it results in a higher percentage than the AFTAP under § 436(j) as amended by PRA 2010.

Section 436 is generally effective for plan years that begin on or after January 1, 2008. In the case of a collectively bargained plan that is maintained pursuant to one or more collective bargaining agreements between employee representatives and one or more employers ratified before January 1, 2008, § 436 does not apply to plan years beginning before the earlier of January 1, 2010, or the later of the date on which the last of such collective bargaining agreements relating to the plan terminates (determined without regard to any extension thereof agreed to after August 17, 2006), or the first day of the first plan year to which § 436 would otherwise apply. Under sections 104 through 106 of PPA '06, later effective dates for § 436 also apply to eligible cooperative plans, within the meaning of section 104(c) of PPA '06, that were in existence on July 26, 2005, and certain other plans.

Section 202(b) of PRA 2010 amended section 104 of PPA '06 to provide that, in the case of an eligible charity plan (within the meaning of section 104(d) of PPA '06, as amended) that was in existence on July 26, 2005, § 436 is not effective in plan years beginning before the earlier of January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan. The amendment made by section 202(b) of PRA 2010 applies to plan years beginning after December 31, 2007. However, under section 202(c)(2) of PRA 2010, a plan sponsor may instead elect to apply the amendment made by section 202(b) of PRA 2010 to plan years beginning after December 31, 2008. If the plan sponsor makes such an election,

§ 436 applies to the eligible charity plan for a plan year beginning after December 31, 2007, and before January 1, 2009, but does not apply to the plan for plan years beginning after December 31, 2008, and before the earlier of January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan. Such an election must be made at such time and in such form and manner as prescribed by the Secretary and may be revoked only with the consent of the Secretary.

Section 101(j) of the Employee Retirement Income Security Act of 1974, Pub. L. 93-406, as amended (ERISA), requires that written notice be provided to participants and beneficiaries when a plan becomes subject to the limitations of paragraph (1), (3), or (4) of section 206(g) of ERISA (which parallel the provisions of § 436(b), (d), and (e), respectively). Section 101(j) of ERISA also authorizes the Secretary of the Treasury, in consultation with the Secretary of Labor, to prescribe rules applicable to notices required under this section of ERISA.

Proposed regulations under §§ 430(f) and 436 were published in the Federal Register on August 31, 2007, 72 FR 50544. Additional proposed regulations under § 430(d), (g), (h)(2), and (i) were published in the Federal Register on December 31, 2007, 72 FR 74215. Notice 2008-21, 2008-1 C.B. 431, provides that when the proposed regulations under §§ 430 and 436 are finalized, the final regulations will not apply to plan years beginning before January 1, 2009. Notice 2008-21 further provides that, for plan years beginning during 2008, taxpayers must follow applicable statutory provisions and can rely on the proposed regulations for compliance with those statutory provisions. Finally, Notice 2008-21 provides transition guidance regarding the application of the statutory provisions of §§ 430 and 436 for plan years beginning during 2008, including transition relief for small plans with end-of-year valuation dates, and states that the Service will not challenge a reasonable interpretation of an applicable statutory provision under § 430 or § 436 for plan years beginning during 2008. Notice 2008-73, 2008-2 C.B. 717, expands the scope of the transition relief for small plans with end-of-year valuation dates that is provided in Notice 2008-21.

Final regulations under §§ 430(d), (f), (g), (h)(2), and (i) and 436 were published in the Federal Register on October 15, 2009, 74 FR 53004. For plan years beginning before January 1, 2010, plans are permitted to rely on either the final regulations or the proposed regulations for purposes of satisfying the requirements of §§ 430 and 436. The final regulations do not include rules interpreting the amendments with respect to § 436 made by sections 101(c)(2) and 203 of WRERA '08 or the amendments with respect to § 436 made by PRA 2010. The Treasury Department and the Service anticipate issuing guidance regarding these amendments in the future.

B. Sections 401(b) and 411(d)(6)

Section 401(b) provides a period during which a plan may be amended retroactively to comply with the Code's qualification requirements. Section 1.401(b)-1 and Rev. Proc. 2007-44, 2007-2 C.B. 54, describe the disqualifying provisions that may be amended retroactively and the remedial amendment period during which retroactive amendments may be adopted. The regulations also grant the Commissioner the discretion to extend the remedial amendment period.

Section 5.05 of Rev. Proc. 2007-44 provides that when there are statutory or regulatory changes to the plan qualification requirements that will impact provisions of the written plan document, the adoption of an "interim amendment" will generally be required by the later of the end of the plan year in which the change is first effective or the due date of the employer's tax return for the tax year that includes the date the change is first effective. An interim amendment is an amendment with respect to a plan provision that is a disqualifying provision because the provision (1) causes the plan to fail to satisfy the qualification requirements of the Code by reason of a change in those requirements, or (2) is integral to a changed qualification requirement, but only if the provision is also integral to a plan provision that is a disqualifying provision under (1).

The filing of a determination letter application for an individually designed plan generally requires the plan to be restated to take into account changes in qualification requirements and guid-

ance that are listed in the Cumulative List of Changes in the Plan Qualification Requirements in effect at the time the application is filed. (See sections 4 and 12.03 of Rev. Proc. 2007-44.) Thus, as noted in section 12.03 of Rev. Proc. 2007-44, a determination letter filing for an individually designed plan may accelerate to an earlier date one or more of the interim amendment deadlines that would otherwise apply to a plan.

Section 411(d)(6) provides generally that a plan will not satisfy § 401(a) if an amendment to the plan decreases a participant's accrued benefit. For this purpose, a plan amendment that has the effect of eliminating or reducing an early retirement benefit or a retirement-type subsidy or eliminating an optional form of benefit with respect to benefits attributable to service before the amendment is treated as reducing accrued benefits. Section 401(b) does not relieve a plan of the requirement to satisfy § 411(d)(6) with respect to any amendment.

Section 1.411(d)-4, A-2(b)(2)(i), provides that a plan may be amended to eliminate or reduce a § 411(d)(6) protected benefit, within the meaning of § 1.411(d)-4, A-1, if the following requirements are met: the amendment constitutes timely compliance with a change in law affecting plan qualification; there is an exercise of § 7805(b) relief by the Commissioner; and the elimination or reduction is made only to the extent necessary to enable the plan to continue to satisfy the requirements for qualified plans.

C. Notice 2010-77

Notice 2010-77, 2010-51 I.R.B. 851, extends the deadline for adopting an interim amendment with respect to § 436 to the last day of the first plan year that begins on or after January 1, 2011, provided that the amendment is effective as of the effective date of § 436 with respect to the plan and the plan is operated in accordance with the amendment as of the effective date of the amendment.

Notice 2010-77 also provides that a plan amendment that eliminates or reduces a § 411(d)(6) protected benefit within the meaning of § 1.411(d)-4, A-1, will not cause a plan to fail to meet the anti-cutback requirements of § 411(d)(6) if the amendment is adopted by the last day of the first

plan year that begins on or after January 1, 2011, and the elimination or reduction is made only to the extent necessary to enable the plan to meet the requirements of § 436.

III. Extension of Amendment Deadline and Associated Relief Under § 411(d)(6)

The deadline for adopting an interim amendment with respect to § 436 is extended to the latest of:

(1) the last day of the first plan year that begins on or after January 1, 2012,

(2) the last day of the plan year for which § 436 is first effective for the plan, or

(3) the due date (including extensions) of the employer's tax return for the tax year (determined in accordance with section 5.06(2) of Rev. Proc. 2007-44, in the case of a tax-exempt employer) that contains the first day of the plan year for which § 436 is first effective for the plan.

As noted in section II.B. of this notice, the filing of a determination letter application for an individually designed plan may accelerate one or more interim amendment deadlines that would otherwise apply to the plan. In the case of an application for a determination letter for an individually designed plan that is filed on or after February 1, 2012 (or, in the case of a plan described in section 104 or 105 of PPA '06, as amended, the first day of the plan year for which § 436 is first effective for the plan, if later), the restated plan that is submitted with the application must incorporate an interim amendment with respect to § 436 and, therefore, the filing of the application before the interim amendment deadline that would otherwise apply to the plan under this section III will accelerate the interim amendment deadline for § 436.

The extension under this section III is conditioned on the amendment being effective as of the effective date of § 436 with respect to the plan and operation of the plan in accordance with the amendment from and after the effective date of the amendment.

Pursuant to § 7805(b) and § 1.411(d)-4, A-2(b)(2)(i), a plan amendment adopted with respect to § 436 that eliminates or reduces a § 411(d)(6) protected benefit within the meaning of § 1.411(d)-4, A-1, does not cause a plan to fail to meet the anti-cutback requirements of § 411(d)(6) if the amendment is adopted by the dead-

line described in this section III and the elimination or reduction is made only to the extent necessary to enable the plan to meet the requirements of § 436. To the extent that the adoption of the sample amendment in the appendix to this notice by the deadline described in this section III causes the elimination or reduction of a § 411(d)(6) protected benefit under a plan, the elimination or reduction is made only to the extent necessary to enable the plan to meet the requirements of § 436 and therefore does not cause the plan to fail to meet the anti-cutback requirements of § 411(d)(6).

IV. Sample Amendment

The sample amendment included in the appendix to this notice satisfies the requirements of § 436, as amended by WRERA '08 and PRA 2010, and the requirements of the final regulations under § 436. Thus, if a plan is amended by adoption of the sample amendment, the terms of the plan will satisfy the requirements of § 436 and the regulations thereunder. The sample amendment may be adopted by sponsors of individually designed plans and by sponsors of pre-approved plans (that is, master and prototype (M&P) and volume submitter plans) on behalf of the pre-approved plans' adopting employers.

The sample amendment has three parts. The first part contains provisions that are applicable to all plans. This part includes the limitations on benefits and accruals under § 436(b) through (e) that apply when (i) the plan's AFTAP for the plan year is less than 80 percent (or, in the case of the limitation on certain plan amendments under § 436(c), would be less than 80 percent taking into account the amendment) but not less than 60 percent; (ii) the plan's AFTAP for the plan year is less than 60 percent (or, in the case of the limitation on unpredictable contingent event benefits under § 436(b), would be less than 60 percent taking into account the occurrence of the event); or (iii) the plan sponsor is in bankruptcy and the plan's enrolled actuary has not certified the plan's AFTAP for the plan year to be at least 100 percent. The first part also includes provisions regarding: resumption of accruals and payments and the treatment of amendments that were not allowed to take effect on their

effective dates after a relevant limitation ceases to apply; presumptions regarding the plan's AFTAP that apply before and after the plan's enrolled actuary issues a certification of the plan's AFTAP for the plan year; and special rules that apply within the first 5 plan years of a new plan or to a terminating plan or to certain frozen plans. This part also references the requirement in section 101(j) of ERISA to provide participants and beneficiaries written notice when a plan becomes subject to § 436 limitations as well as the rules in § 436(f) and § 1.436-1(f) regarding employer contributions and other methods to avoid or terminate the application of the § 436 limitations to a plan.

The second part of the sample amendment contains two alternative provisions, one of which must be adopted with the first part of the sample amendment in the case of a multiple employer plan. Which of the two provisions must be adopted depends on whether the plan is a multiple employer plan described in § 413(c)(4)(A) or a multiple employer plan described in § 413(c)(4)(B).

The third part of the sample amendment consists of four optional provisions that may be used to modify the first part of the sample amendment. The first two optional provisions allow a participant or beneficiary who is prohibited by § 436(d)(1) or § 436(d)(3), respectively, from electing certain accelerated distribution options to make a new election of a previously prohibited optional form of benefit distribution after the relevant limitation ceases to apply to the plan. The third optional provision expands the choices of timing and form of distribution available to participants and beneficiaries under a plan during a period when accelerated distribution options are limited by § 436(d)(3). The fourth optional provision allows the automatic restoration of benefit accruals that were not permitted to accrue as a result of the application to the plan of § 436(e), provided that certain conditions are satisfied. A plan sponsor may choose to incorporate any or all of these optional provisions by adding them to the appropriate section of the first part of the sample amendment.

V. Reliance

A plan sponsor that adopts the sample amendment (or an adopting employer

on whose behalf the sample amendment is adopted by the sponsor of a pre-approved plan) has reliance that the form of the amended plan satisfies the requirements of § 436 and that the amendment does not cause the plan to fail to meet the anti-cutback requirements of § 411(d)(6), provided that the sample amendment is adopted by the deadline described in section III of this notice, the terms of the sample amendment are not modified, except as permitted or required below, and the plan is operated in accordance with the amendment from and after the effective date of the amendment. Adoption of the sample amendment will not cause a pre-approved plan adopted by an employer to be treated as individually designed or to fail to be identical to the approved M&P or volume submitter specimen plan.

A plan sponsor's reliance on the sample amendment is not adversely affected by changes to the sample amendment that are made to conform to a plan's terminology or organization, provided that the changes do not materially modify the sample amendment by altering the meaning of any provision of the amendment. The sample amendment may be modified without adversely affecting reliance to specify effective dates for any of the optional provisions that are later than the general effective date of the sample amendment, provided that the plan's operations are consistent with the modified effective date. In the case of a pre-approved plan, the optional provisions of the sample amendment may be incorporated in an amendment to an adoption agreement so that each employer adopting the pre-approved plan may elect whether to include the optional provisions in its plan and may specify when such provisions are effective.

The sample amendment is effective for plan years beginning after December 31, 2007. However, adoption of the sample amendment does not alter a plan sponsor's ability to rely on the proposed regulations for plan years beginning prior to January 1, 2010, or on Notices 2008-21 and 2008-73, with respect to the operation of a plan. Therefore, if a plan's operation in plan years beginning after December 31, 2007, and before January 1, 2010, was not consistent with the terms of the sample amendment but satisfies the rules in either the proposed regulations or the final regulations under § 436, or another rea-

sonable interpretation of § 436, the effective date (section 9) of the sample amendment should be changed to plan years beginning after December 31, 2009, and the requirements of § 436 may be incorporated by reference in the terms of the plan for the earlier plan years. This change will not affect the plan sponsor's ability to rely on the sample amendment.

Plan sponsors of eligible charity plans and other plans affected by the amendments to § 436 and PPA '06 that were made by PRA 2010 may have operated their plans in a manner that would satisfy § 436 as in effect prior to the enactment of PRA 2010, but that does not satisfy § 401(a) when the amendments made by PRA 2010 are taken into account. The Treasury Department and the Service anticipate issuing guidance that will allow these plan sponsors to correct their plans to take into account the PRA 2010 amendments. These sponsors are not precluded from adopting or relying on the sample amendment for periods during which § 436 applies to their plans.

In the case of certain collectively bargained plans and plans described in sections 104 through 106 of PPA '06, as amended, the plan sponsor may rely on the sample amendment provided that the effective date of the amendment is changed to the actual effective date of § 436 with respect to the plan. Thus, for example, in the case of an eligible charity plan in existence on July 26, 2005, the effective date of the amendment should be changed to the earlier of the first plan year beginning on or after January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan. Alternatively, the effective date of the sample amendment may be changed to provide that the amendment applies to the plan for a plan year beginning after December 31, 2007, and before January 1, 2009, but does not apply to the plan for plan years beginning after December 31, 2008, and before the earlier of January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan.

Example

X, a tax-exempt employer, sponsors an eligible charity plan within the meaning of section 104(d) of PPA '06, as amended, that was in existence on July 26, 2005. The plan year is the calendar year. Pursuant to section 202(b) of PRA 2010, § 436 is not effective with respect to X's plan until the earlier of the first plan year beginning on or after

Appendix

Sample Plan Amendment for a Single Employer Defined Benefit Plan to Satisfy Benefit Limitations Required Under § 436 of the Internal Revenue Code

(Part I)

Limitations Applicable If the Plan's Adjusted Funding Target Attainment Percentage Is Less Than 80 Percent or If the Plan Sponsor Is In Bankruptcy

1. *Limitations Applicable If the Plan's Adjusted Funding Target Attainment Percentage Is Less Than 80 Percent, But Not Less Than 60 Percent.* Notwithstanding any other provisions of the plan, if the plan's adjusted funding target attainment percentage for a plan year is less than 80 percent (or would be less than 80 percent to the extent described in Section 1(b) below) but is not less than 60 percent, then the limitations set forth in this Section 1 apply.

(a) *50 Percent Limitation on Single Sum Payments, Other Accelerated Forms of Distribution, and Other Prohibited Payments.* A participant or beneficiary is not permitted to elect, and the plan shall not pay, a single sum payment or other optional form of benefit that includes a prohibited payment with an annuity starting date on or after the applicable section 436 measurement date, and the plan shall not make any payment for the purchase of an irrevocable commitment from an insurer to pay benefits or any other payment or transfer that is a prohibited payment, unless the present value of the portion of the benefit that is being paid in a prohibited payment does not exceed the lesser of:

(i) 50 percent of the present value of the benefit payable in the optional form of benefit that includes the prohibited payment; or

(ii) 100 percent of the PBGC maximum benefit guarantee amount (as defined in § 1.436-1(d)(3)(iii)(C) of the Treasury Regulations).

The limitation set forth in this Section 1(a) does not apply to any payment of a benefit which under § 411(a)(11) of the

Internal Revenue Code may be immediately distributed without the consent of the participant. If an optional form of benefit that is otherwise available under the terms of the plan is not available to a participant or beneficiary as of the annuity starting date because of the application of the requirements of this Section 1(a), the participant or beneficiary is permitted to elect to bifurcate the benefit into unrestricted and restricted portions (as described in § 1.436-1(d)(3)(iii)(D) of the Treasury Regulations). The participant or beneficiary may also elect any other optional form of benefit otherwise available under the plan at that annuity starting date that would satisfy the 50 percent/PBGC maximum benefit guarantee amount limitation described in this Section 1(a), or may elect to defer the benefit in accordance with any general right to defer commencement of benefits under the plan.

(b) *Plan Amendments Increasing Liability for Benefits.* No amendment to the plan that has the effect of increasing liabilities of the plan by reason of increases in benefits, establishment of new benefits, changing the rate of benefit accrual, or changing the rate at which benefits become nonforfeitable shall take effect in a plan year if the adjusted funding target attainment percentage for the plan year is:

(i) Less than 80 percent; or

(ii) 80 percent or more, but would be less than 80 percent if the benefits attributable to the amendment were taken into account in determining the adjusted funding target attainment percentage.

The limitation set forth in this Section 1(b) does not apply to any amendment to the plan that provides a benefit increase under a plan formula that is not based on compensation, provided that the rate of such increase does not exceed the contemporaneous rate of increase in the average wages of participants covered by the amendment.

2. *Limitations Applicable If the Plan's Adjusted Funding Target Attainment Percentage Is Less Than 60 Percent.* Notwithstanding any other provisions of the plan, if the plan's adjusted funding target attainment percentage for a plan year is less than 60 percent (or would be less than 60 percent to the extent described in Section 2(b)

January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan. Section 202(c) of PRA 2010, however, allows X to elect to apply section 202(b) of PRA 2010 to plan years beginning after December 31, 2008, in which case § 436 would be effective with respect to X's plan for 2008 but not for any subsequent year until the earlier of the first plan year beginning on or after January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan.

Assume that X elects to apply section 202(b) of PRA 2010 to plan years beginning after December 31, 2008, thereby making § 436 effective with respect to the plan for 2008, and that the plan continues to be an eligible charity plan. Because § 436 is first effective with respect to X's plan in 2008, X must adopt an interim amendment to satisfy § 436 by December 31, 2012. If X amends its plan by this deadline by adopting the sample amendment in this notice, X will have reliance that the form of its amended plan satisfies the requirements of § 436 and that the amendment does not cause the plan to fail to meet the anti-cutback requirements of § 411(d)(6), provided that: (1) X modifies the sample amendment to make it effective with respect to the 2008 plan year and with respect to plan years beginning on or after January 1, 2017, or, if earlier, plan years beginning with the first plan year the plan ceases to be an eligible charity plan; and (2) X operates the plan in accordance with the amendment during the periods the amendment is effective.

Alternatively, assume that X does not elect to apply section 202(b) of PRA 2010 to plan years beginning after December 31, 2008, so that § 436 is not effective with respect to X's plan until the earlier of the first plan year beginning on or after January 1, 2017, or the first plan year for which the plan ceases to be an eligible charity plan. Assuming that the plan continues to be an eligible charity plan, an interim amendment to X's plan to satisfy § 436 is not required before the later of December 31, 2017, or the due date (including extensions) of X's tax return for the tax year (determined in accordance with section 5.06(2) of Rev. Proc. 2007-44 (or the successor thereto)) that includes January 1, 2017.

Drafting Information

The principal author of this notice is James P. Flannery of the Employee Plans, Tax Exempt and Government Entities Division. Questions regarding this notice may be sent via e-mail to retirementplanquestions@irs.gov.

below), then the limitations in this Section 2 apply.

(a) *Single Sums, Other Accelerated Forms of Distribution, and Other Prohibited Payments Not Permitted.* A participant or beneficiary is not permitted to elect, and the plan shall not pay, a single sum payment or other optional form of benefit that includes a prohibited payment with an annuity starting date on or after the applicable section 436 measurement date, and the plan shall not make any payment for the purchase of an irrevocable commitment from an insurer to pay benefits or any other payment or transfer that is a prohibited payment. The limitation set forth in this Section 2(a) does not apply to any payment of a benefit which under § 411(a)(11) of the Internal Revenue Code may be immediately distributed without the consent of the participant.

(b) *Shutdown Benefits and Other Unpredictable Contingent Event Benefits Not Permitted to Be Paid.* An unpredictable contingent event benefit with respect to an unpredictable contingent event occurring during a plan year shall not be paid if the adjusted funding target attainment percentage for the plan year is:

(i) Less than 60 percent; or

(ii) 60 percent or more, but would be less than 60 percent if the adjusted funding target attainment percentage were re-determined applying an actuarial assumption that the likelihood of occurrence of the unpredictable contingent event during the plan year is 100 percent.

(c) *Benefit Accruals Frozen.* Benefit accruals under the plan shall cease as of the applicable section 436 measurement date. In addition, if the plan is required to cease benefit accruals under this Section 2(c), then the plan is not permitted to be amended in a manner that would increase the liabilities of the plan by reason of an increase in benefits or establishment of new benefits.

3. *Limitations Applicable If the Plan Sponsor Is In Bankruptcy.* Notwithstanding any other provisions of the plan, a participant or beneficiary is not permitted to elect, and the plan shall not pay, a single sum payment or other optional form

of benefit that includes a prohibited payment with an annuity starting date that occurs during any period in which the plan sponsor is a debtor in a case under title 11, United States Code, or similar Federal or State law, except for payments made within a plan year with an annuity starting date that occurs on or after the date on which the plan's enrolled actuary certifies that the plan's adjusted funding target attainment percentage for that plan year is not less than 100 percent. In addition, during such period in which the plan sponsor is a debtor, the plan shall not make any payment for the purchase of an irrevocable commitment from an insurer to pay benefits or any other payment or transfer that is a prohibited payment, except for payments that occur on a date within a plan year that is on or after the date on which the plan's enrolled actuary certifies that the plan's adjusted funding target attainment percentage for that plan year is not less than 100 percent. The limitation set forth in this Section 3 does not apply to any payment of a benefit which under § 411(a)(11) of the Internal Revenue Code may be immediately distributed without the consent of the participant.

4. *Provisions Applicable After Limitations Cease to Apply.* (a) *Resumption of Prohibited Payments.* If a limitation on prohibited payments under Section 1(a), Section 2(a), or Section 3 applied to the plan as of a section 436 measurement date, but that limit no longer applies to the plan as of a later section 436 measurement date, then that limitation does not apply to benefits with annuity starting dates that are on or after that later section 436 measurement date.

(b) *Resumption of Benefit Accruals.* If a limitation on benefit accruals under Section 2(c) applied to the plan as of a section 436 measurement date, but that limitation no longer applies to the plan as of a later section 436 measurement date, then benefit accruals shall resume prospectively and that limitation does not apply to benefit accruals that are based on service on or after that later section 436 measurement date, except as otherwise provided under the plan. The plan shall comply with the rules relating to partial years of participation and the prohibition on double proration under Department of Labor regulation 29 CFR § 2530.204-2(c) and (d).

(c) *Shutdown and Other Unpredictable Contingent Event Benefits.* If an unpredictable contingent event benefit with respect to an unpredictable contingent event that occurs during the plan year is not permitted to be paid after the occurrence of the event because of the limitation of Section 2(b), but is permitted to be paid later in the same plan year (as a result of additional contributions or pursuant to the enrolled actuary's certification of the adjusted funding target attainment percentage for the plan year that meets the requirements of § 1.436-1(g)(5)(ii)(B) of the Treasury Regulations), then that unpredictable contingent event benefit shall be paid, retroactive to the period that benefit would have been payable under the terms of the plan (determined without regard to Section 2(b)). If the unpredictable contingent event benefit does not become payable during the plan year in accordance with the preceding sentence, then the plan is treated as if it does not provide for that benefit.

(d) *Treatment of Plan Amendments That Do Not Take Effect.* If a plan amendment does not take effect as of the effective date of the amendment because of the limitation of Section 1(b) or Section 2(c), but is permitted to take effect later in the same plan year (as a result of additional contributions or pursuant to the enrolled actuary's certification of the adjusted funding target attainment percentage for the plan year that meets the requirements of § 1.436-1(g)(5)(ii)(C) of the Treasury Regulations), then the plan amendment must automatically take effect as of the first day of the plan year (or, if later, the original effective date of the amendment). If the plan amendment cannot take effect during the same plan year, then it shall be treated as if it were never adopted, unless the plan amendment provides otherwise.

5. *Notice Requirement.* See section 101(j) of ERISA for rules requiring the plan administrator of a single employer defined benefit pension plan to provide a written notice to participants and beneficiaries within 30 days after certain specified dates if the plan has become subject to a limitation described in Section 1(a), Section 2, or Section 3.

6. *Methods to Avoid or Terminate Benefit Limitations.* See § 436(b)(2), (c)(2),

(e)(2), and (f) of the Internal Revenue Code and § 1.436-1(f) of the Treasury Regulations for rules relating to employer contributions and other methods to avoid or terminate the application of the limitations set forth in Sections 1 through 3 for a plan year. In general, the methods a plan sponsor may use to avoid or terminate one or more of the benefit limitations under Sections 1 through 3 for a plan year include employer contributions and elections to increase the amount of plan assets which are taken into account in determining the adjusted funding target attainment percentage, making an employer contribution that is specifically designated as a current year contribution that is made to avoid or terminate application of certain of the benefit limitations, or providing security to the plan.

7. *Special Rules.* (a) *Rules of Operation for Periods Prior to and After Certification of Plan's Adjusted Funding Target Attainment Percentage.* (i) *In General.* Section 436(h) of the Internal Revenue Code and § 1.436-1(h) of the Treasury Regulations set forth a series of presumptions that apply (1) before the plan's enrolled actuary issues a certification of the plan's adjusted funding target attainment percentage for the plan year and (2) if the plan's enrolled actuary does not issue a certification of the plan's adjusted funding target attainment percentage for the plan year before the first day of the 10th month of the plan year (or if the plan's enrolled actuary issues a range certification for the plan year pursuant to § 1.436-1(h)(4)(ii) of the Treasury Regulations but does not issue a certification of the specific adjusted funding target attainment percentage for the plan by the last day of the plan year). For any period during which a presumption under § 436(h) of the Internal Revenue Code and § 1.436-1(h) of the Treasury Regulations applies to the plan, the limitations under Sections 1 through 3 are applied to the plan as if the adjusted funding target attainment percentage for the plan year were the presumed adjusted funding target attainment percentage determined under the rules of § 436(h) of the Internal Revenue Code and § 1.436-1(h)(1), (2), or (3) of the Treasury Regulations. These presumptions are set forth in Section 7(a)(ii) through (iv).

(ii) *Presumption of Continued Underfunding Beginning First Day of Plan Year.*

If a limitation under Section 1, 2, or 3 applied to the plan on the last day of the preceding plan year, then, commencing on the first day of the current plan year and continuing until the plan's enrolled actuary issues a certification of the adjusted funding target attainment percentage for the plan for the current plan year, or, if earlier, the date Section 7(a)(iii) or Section 7(a)(iv) applies to the plan:

(1) The adjusted funding target attainment percentage of the plan for the current plan year is presumed to be the adjusted funding target attainment percentage in effect on the last day of the preceding plan year; and

(2) The first day of the current plan year is a section 436 measurement date.

(iii) *Presumption of Underfunding Beginning First Day of 4th Month.* If the plan's enrolled actuary has not issued a certification of the adjusted funding target attainment percentage for the plan year before the first day of the 4th month of the plan year and the plan's adjusted funding target attainment percentage for the preceding plan year was either at least 60 percent but less than 70 percent or at least 80 percent but less than 90 percent, or is described in § 1.436-1(h)(2)(ii) of the Treasury Regulations, then, commencing on the first day of the 4th month of the current plan year and continuing until the plan's enrolled actuary issues a certification of the adjusted funding target attainment percentage for the plan for the current plan year, or, if earlier, the date Section 7(a)(iv) applies to the plan:

(1) The adjusted funding target attainment percentage of the plan for the current plan year is presumed to be the plan's adjusted funding target attainment percentage for the preceding plan year reduced by 10 percentage points; and

(2) The first day of the 4th month of the current plan year is a section 436 measurement date.

(iv) *Presumption of Underfunding On and After First Day of 10th Month.* If the plan's enrolled actuary has not issued a certification of the adjusted funding target attainment percentage for the plan year before the first day of the 10th month of the plan year (or if the plan's enrolled actuary has issued a range certification for the

plan year pursuant to § 1.436-1(h)(4)(ii) of the Treasury Regulations but has not issued a certification of the specific adjusted funding target attainment percentage for the plan by the last day of the plan year), then, commencing on the first day of the 10th month of the current plan year and continuing through the end of the plan year:

(1) The adjusted funding target attainment percentage of the plan for the current plan year is presumed to be less than 60 percent; and

(2) The first day of the 10th month of the current plan year is a section 436 measurement date.

(b) *New Plans, Plan Termination, Certain Frozen Plans, and Other Special Rules.* (i) *First 5 Plan Years.* The limitations in Section 1(b), Section 2(b), and Section 2(c) do not apply to a new plan for the first 5 plan years of the plan, determined under the rules of § 436(i) of the Internal Revenue Code and § 1.436-1(a)(3)(i) of the Treasury Regulations.

(ii) *Plan Termination.* The limitations on prohibited payments in Section 1(a), Section 2(a), and Section 3 do not apply to prohibited payments that are made to carry out the termination of the plan in accordance with applicable law. Any other limitations under this section of the plan do not cease to apply as a result of termination of the plan.

(iii) *Exception to Limitations on Prohibited Payments Under Certain Frozen Plans.* The limitations on prohibited payments set forth in Sections 1(a), 2(a), and 3 do not apply for a plan year if the terms of the plan, as in effect for the period beginning on September 1, 2005, and continuing through the end of the plan year, provide for no benefit accruals with respect to any participants. This Section 7(b)(iii) shall cease to apply as of the date any benefits accrue under the plan or the date on which a plan amendment that increases benefits takes effect.

(iv) *Special Rules Relating to Unpredictable Contingent Event Benefits and Plan Amendments Increasing Benefit Liability.* During any period in which none of the presumptions under Section 7(a) apply to the plan and the plan's enrolled actuary

has not yet issued a certification of the plan's adjusted funding target attainment percentage for the plan year, the limitations under Section 1(b) and Section 2(b) shall be based on the inclusive presumed adjusted funding target attainment percentage for the plan, calculated in accordance with the rules of § 1.436-1(g)(2)(iii) of the Treasury Regulations.

(c) *Special Rules Under PRA 2010.* (i) *Payments Under Social Security Leveling Options.* For purposes of determining whether the limitations under Section 1(a) or 2(a) apply to payments under a social security leveling option, within the meaning of § 436(j)(3)(C)(i) of the Internal Revenue Code, the adjusted funding target attainment percentage for a plan year shall be determined in accordance with the "Special Rule for Certain Years" under § 436(j)(3) of the Internal Revenue Code and any Treasury Regulations or other published guidance thereunder issued by the Internal Revenue Service.

(ii) *Limitation on Benefit Accruals.* For purposes of determining whether the accrual limitation under Section 2(c) applies to the plan, the adjusted funding target attainment percentage for a plan year shall be determined in accordance with the "Special Rule for Certain Years" under § 436(j)(3) of the Internal Revenue Code (except as provided under section 203(b) of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010, if applicable).

(d) *Interpretation of Provisions.* The limitations imposed by this section of the plan shall be interpreted and administered in accordance with § 436 of the Internal Revenue Code and § 1.436-1 of the Treasury Regulations.

8. *Definitions.* The definitions in the following Treasury Regulations apply for purposes of Sections 1 through 7: § 1.436-1(j)(1) defining adjusted funding target attainment percentage; § 1.436-1(j)(2) defining annuity starting date; § 1.436-1(j)(6) defining prohibited payment; § 1.436-1(j)(8) defining section 436 measurement date; and § 1.436-1(j)(9) defining an unpredictable contingent event and an unpredictable contingent event benefit.

9. *Effective Date.* The rules in Sections 1 through 8 are effective for plan years beginning after December 31, 2007.

(Part II)

If the plan is a multiple employer plan, one of the following two provisions must be added to Part I of the sample plan amendment, depending on whether § 413(c)(4)(A) of the Internal Revenue Code applies to the plan.

A multiple employer plan to which § 413(c)(4)(A) of the Internal Revenue Code applies, including a plan for which the election described in § 413(c)(4)(B) has been made, must add the following provision to Part I of the sample amendment:

The rules in Sections 1 through 8 apply separately to each employer under the plan, as if each such employer maintained a separate plan.

A multiple employer plan to which § 413(c)(4)(A) of the Internal Revenue Code does not apply must add the following provision to Part I of the sample amendment:

The rules in Sections 1 through 8 apply as if all participants in the plan are employed by a single employer.

(Part III)

The following are optional provisions that may be added to Part I of the sample amendment:

Optional Provision to Allow Full Single Sum Payments for Participants and Beneficiaries Who Previously Could Only Elect Half Single Sums (to be added to Section 4(a)):

In addition, after the section 436 measurement date on which the limitation on prohibited payments under Section 1(a) ceases to apply to the plan, any participant or beneficiary who had an annuity starting date within the period during which that limitation applied to the plan is permitted to make a new election (within 90 days after the section 436 measurement date on which the limit ceases to apply or, if later, 30 days after receiving notice of the right to make such election) under which the form of benefit previously elected is

modified at a new annuity starting date to be changed to a single sum payment for the remaining value of the participant or beneficiary's benefit under the plan, subject to the other rules in this section of the plan and applicable requirements of § 401(a) of the Internal Revenue Code, including spousal consent.

Optional Provision to Allow Half Single Sum Payments for Participants and Beneficiaries Who Could Not Elect Single Sums (to be added to Section 4(a)):

In addition, after the section 436 measurement date on which the limitation on prohibited payments under Section 2(a) ceases to apply to the plan, any participant or beneficiary who had an annuity starting date within the period during which that limitation applied to the plan is permitted to make a new election (within 90 days after the section 436 measurement date on which the limit ceases to apply or, if later, 30 days after receiving notice of the right to make such election) under which the form of benefit previously elected is modified at a new annuity starting date to be changed to a single sum payment for the remaining value of the participant's or beneficiary's benefit under the plan, subject to the other rules in this section of the plan (including Section 1(a)) and applicable requirements of § 401(a) of the Internal Revenue Code, including spousal consent.

Optional Provision to Allow Special Optional Forms of Benefit When Only Half Single Sum Payments Are Permitted to be Paid (to be added to Section 1(a)):

During a period when Section 1(a) applies to the plan, participants and beneficiaries are permitted to elect payment in any optional form of benefit otherwise available under the plan that provides for the current payment of the unrestricted portion of the benefit (as described in § 1.436-1(d)(3)(iii)(D) of the Treasury Regulations), with a delayed commencement for the restricted portion of the benefit (subject to other applicable qualification requirements, such as §§ 411(a)(11) and 401(a)(9) of the Internal Revenue Code).

Optional Provision to Restore Accruals (to be added to Section 4(b)):

In addition, benefit accruals that were not permitted to accrue because of the application of Section 2(c) shall be restored when that limitation ceases to apply if the

continuous period of the limitation was 12 months or less and the plan's enrolled actuary certifies that the adjusted funding target attainment percentage for the plan year would not be less than 60 percent taking into account any restored benefit accruals for the prior plan year.

2011 Cumulative List of Changes in Plan Qualification Requirements

Notice 2011-97

I. PURPOSE

This notice contains the 2011 Cumulative List of Changes in Plan Qualification Requirements (2011 Cumulative List) described in section 4 of Rev. Proc. 2007-44, 2007-2 C.B. 54. The 2011 Cumulative List is to be used by plan sponsors and practitioners submitting determination letter applications for plans during the period beginning February 1, 2012 and ending January 31, 2013. These plans will primarily be single employer individually designed defined contribution plans, including employee stock ownership plans (ESOPs), single employer individually designed defined benefit plans, and multiple employer individually designed plans that are in Cycle B. Generally, an individually designed plan is in Cycle B if the last digit of the employer identification number of the plan sponsor is 2 or 7.

The list of changes in section IV of this notice does not extend the deadline by which a plan must be amended to comply with any statutory, regulatory, or guidance changes. The general deadline for timely adoption of an interim or discretionary amendment can be found in section 5.05 of Rev. Proc. 2007-44.

II. BACKGROUND

Rev. Proc. 2007-44 sets forth procedures for issuing opinion, advisory, and determination letters and describes the five-year remedial amendment cycle for individually designed plans and the

six-year remedial amendment cycle for pre-approved plans. In addition, section 5.05 of Rev. Proc. 2007-44 provides the deadline for timely adoption of an interim amendment or discretionary amendment.

Under section 4 of Rev. Proc. 2007-44, the Internal Revenue Service announced its intention to annually publish a Cumulative List to identify statutory, regulatory, and guidance changes that must be taken into account in submissions by plan sponsors to the Service requesting opinion, advisory, and determination letters whose submission period begins on February 1st following issuance of the Cumulative List.

In Notice 2010-90, 2010-52 I.R.B. 909, the Service published the 2010 Cumulative List of Changes in Plan Qualification Requirements (2010 Cumulative List).¹

III. APPLICATION OF 2011 CUMULATIVE LIST

This notice is being issued in conjunction with the determination letter program for individually designed plans eligible for Cycle B. In accordance with Rev. Proc. 2007-44, the Service will start accepting determination letter applications for Cycle B individually designed plans beginning on February 1, 2012. The 12-month submission period for Cycle B plans will end January 31, 2013.

The 2011 Cumulative List, set forth in section IV of this notice, informs plan sponsors of issues the Service has specifically identified for review in determining whether a plan filing in Cycle B has been properly updated. Specifically, the 2011 Cumulative List reflects law changes under the Pension Protection Act of 2006 (PPA '06), Pub. L. 109-280, the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, Pub. L. 110-28, the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act), Pub. L. 110-245, the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), Pub. L. 110-458, the Small Business Jobs Act of 2010 (SBJA), Pub. L. 111-240, and the Preservation of Access to Care

for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Pub. L. No. 111-192.

Except as provided below, the Service will not consider in its review of any determination letter application for the submission period that begins February 1, 2012, any:

1. guidance issued after October 1, 2011;
2. statutes enacted after October 1, 2011;
3. qualification requirements first effective in 2013 or later; or
4. statutory provisions that are first effective in 2012, for which there is no guidance identified in this notice.²

However, in order to be qualified, a plan must comply with all relevant qualification requirements, not just those on the 2011 Cumulative List.

The 2011 Cumulative List includes the following guidance issued after October 1, 2011:

Notice 2011-85, 2011-44 I.R.B. 605, announced that the Treasury Department and the Service intend to amend the 2010 final hybrid plan regulations to postpone the effective/applicability date of § 1.411(b)(5)-1(d)(1)(iii), (d)(1)(vi), and (d)(6)(i) to plan years that begin on or after a date to be specified in those regulations that is not earlier than January 1, 2013. Notice 2011-85 also extends the deadline for adopting an interim or discretionary plan amendment under § 411(a)(13) (other than § 411(a)(13)(A)) and § 411(b)(5).

The Service's review of a determination letter application filed in the Cycle B submission period will not consider the 2010 final hybrid plan regulations (other than with respect to § 411(a)(13)(A)) unless the plan has been amended to satisfy those regulations. For this purpose, the Service will only consider those provisions of the regulations that are effective for plan years beginning on or after January 1, 2011.

With respect to matters addressed by proposed regulations identified in the footnotes of section IV of this notice, the Service's review of the plan will be based on a reasonable interpretation of the statute, existing final regulations, or other published

¹ For previous cumulative lists, see Notice 2009-98, 2009-52 I.R.B. 974, Notice 2008-108, 2008-2 C.B. 1275; Notice 2007-94, 2007-2 C.B. 1179; Notice 2007-3, 2007-1 C.B. 255; Notice 2005-101, 2005-2 C.B. 1219, Notice 2004-84, 2004-2 C.B. 1030 for the 2009, 2008, 2007, 2006, 2005, and 2004 Cumulative Lists, respectively.

² The Service will also not consider the requirements of § 436 in its review of any determination letter application submitted during the period beginning February 1, 2012 and ending January 31, 2013. See Notice 2011-96, 2011-52 I.R.B. 915, which extends the deadline for amending single-employer defined benefit plans to meet the requirements of §§ 401(a)(29) and 436.

guidance. For this purpose, compliance with proposed regulations will be treated as meeting that standard. However, a determination letter cannot be relied on with respect to whether the plan complies with the proposed regulations.

Terminating plans must include all law changes in effect at the time of termination. See section 8 of Rev. Proc. 2007-44 regarding plan termination.

IV. 2011 CUMULATIVE LIST OF CHANGES IN PLAN QUALIFICATION REQUIREMENTS

The following list consists of statutory provisions and associated guidance which reflect changes to plan qualification requirements. Miscellaneous guidance is also provided. The Service has identified below plan qualification requirements which were not on the 2010 or earlier Cumulative Lists as “(New).”

All items from the 2005 and 2006 Cumulative Lists have been deleted from the 2011 Cumulative List. Thus, the 2011 Cumulative List contains those plan qualification requirements listed in the 2007, 2008, 2009, and 2010 Cumulative Lists, as well as additional 2011 plan qualification requirements. These deletions have been made to enhance the utility of the cumulative list, by removing items that would have been previously reviewed in the case of a plan that was submitted during the initial Cycle B submission period (February 1, 2007 - January 31, 2008). However, if a plan has not been previously reviewed for items on earlier cumulative lists, the items from the earlier cumulative lists must be taken into account. For example, a new plan that was established after the Cycle B submission period would be reviewed for items on the 2004 Cumulative List.

1. 401(a):

- Notice 2007-69, 2007-2 C.B. 468, provides temporary relief for certain pension plans under which the definition of normal retirement age may be required to be changed to comply with the regulations, but only until the first day of the first plan year that begins after June 30, 2008. (2007 C. L.)
- Notice 2008-98, 2008-2 C.B. 1080, provides that the Service

and Treasury intend to amend the normal retirement age regulations to change the effective date for governmental plans to plan years beginning on or after January 1, 2011. (2009 C. L.)

- Notice 2009-86, 2009-46 I.R.B. 629, provides that the Service and Treasury intend to amend the normal retirement age regulations to change the effective date for governmental plans to plan years beginning on or after January 1, 2013. (2010 C. L.)
 - Rev. Rul. 2008-40, 2008-2 C.B. 166, provides that the transfer of amounts from a trust under a plan qualified under § 401(a) to a non-qualified foreign trust is treated as a distribution from the transferor plan and that transfer of assets and liabilities from a qualified plan to a plan that satisfies § 1165 of the Puerto Rico Code is also treated as a distribution from the transferor plan. (2008 C. L.)
 - Rev. Rul. 2008-45, 2008-2 C.B. 403, provides that the exclusive benefit rule of § 401(a) is violated if the sponsorship of a qualified retirement plan is transferred from an employer to an unrelated taxpayer and the transfer is not in connection with a transfer of business assets or operations from the employer to the unrelated taxpayer. (2008 C. L.)
 - Rev. Rul. 2011-1, 2011-2 I.R.B. 251, revises the generally applicable rules for group trusts and, if certain requirements are met, permits the participation in group trusts of custodial accounts under § 403(b)(7), retirement income accounts under § 403(b)(9), and governmental retiree benefit plans under § 401(a)(24). This revenue ruling also modifies the transition relief provided in Rev. Rul. 2008-40. (New)
- ##### 2. 401(a)(5):
- Section 401(a)(5)(G) of the Code was amended by PPA '06 § 861(a)(1) with respect to governmental plans. (2008 C. L.)

3. 401(a)(9):

- Pursuant to PPA '06 § 823, final regulations under § 401(a)(9) were published on September 8, 2009 (74 Fed. Reg. 45993), which permit a governmental plan to comply with the required minimum distribution rules of § 401(a)(9) by using a reasonable and good faith interpretation of the statute. (2009 C. L.)
- Section 201(a) of WRERA added § 401(a)(9)(H) which provides a suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans. (2010 C. L.)
- Notice 2009-82, 2009-41 I.R.B. 491, provides guidance relating to the suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans. (2010 C. L.)

4. 401(a)(22):

- Notice 2011-19, 2011-11 I.R.B. 550, provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)-1(f)(5) for purposes of § 401(a)(22). Notice 2011-19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (New)

5. 401(a)(26):

Section 401(a)(26)(G) of the Code was amended by PPA '06 § 861(a)(1) with respect to governmental plans. (2008 C. L.)

6. 401(a)(28)(C):

- Notice 2011-19, 2011-11 I.R.B. 550, provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the mean-

- ing of § 1.401(a)(35)–1(f)(5) for purposes of § 401(a)(28)(C). Notice 2011–19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (New)
7. *401(a)(35)*: PPA '06 § 901(a)(1) added § 401(a)(35) requiring that defined contribution plans provide employees with the freedom to divest publicly traded employer securities. (2008 C. L.)
 - Notice 2006–107, 2006–2 C.B. 1114. (2008 C. L.)
 - Notice 2008–7, 2008–1 C.B. 276, extends certain transitional guidance and transitional relief provided to certain defined contribution plans holding publicly traded employer securities under Notice 2006–107. (2008 C. L.)
 - WRERA § 109(a) amended the definition of one-participant retirement plan under § 401(a)(35)(E)(iv). (2009 C. L.)
 - Notice 2009–97, 2009–52 I.R.B. 972, extends the deadline to amend for § 401(a)(35) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
 - Final regulations under § 401(a)(35) were published on May 19, 2010 (75 Fed. Reg. 27927). (2010 C. L.)
 8. *401(a)(36)*: PPA '06 § 905(b) added § 401(a)(36) regarding distributions to a participant who has attained age 62 and who has not separated from employment at the time of the distribution. (2008 C. L.)
 9. *401(a)(37)*: Section 104(a) of the HEART Act added Code § 401(a)(37) with respect to benefits payable on the death of a plan participant while performing qualified military service. (2010 C. L.)
 - Notice 2010–15, 2010–6 I.R.B. 390, provides guidance regarding HEART Act § 104(a). (2010 C. L.)
 10. *401(k) & 401(m)*³:
 - Announcement 2007–59, 2007–1 C.B. 1448, provides that a plan will not fail to satisfy the requirements of a § 401(k) safe harbor plan because of a mid-year change to implement a designated Roth contribution program. (2007 C. L.)
 - PPA '06 § 826 modified the rules relating to distributions from a § 401(k) plan on account of a participant's hardship to permit the plan to treat a participant's beneficiary under the plan the same as the participant's spouse or dependent. (2008 C. L.)
 - Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding PPA '06 § 826. (2008 C. L.)
 - Announcement 2007–59, 2007–1 C.B. 1448, provides that a plan will not fail to satisfy the requirements of a § 401(k) safe harbor plan because of a mid-year change to implement the PPA '06 § 826 hardship withdrawals. (2008 C. L.)
 - PPA '06 § 827 added § 401(k)(2)(B)(i)(V) which permits reservists called to active duty after September 11, 2001 and before 2008 to take in-service distributions from a § 401(k) plan. (2008 C. L.)
 - Section 107(a) of the HEART Act extends the applicability of the qualified reservist distribution to individuals ordered or called to active duty after December 31, 2007. (2009 C. L.)
 - Notice 2010–15, 2010–6 I.R.B. 390, provides guidance regarding HEART Act § 107. (2010 C. L.)
 - PPA '06 § 861(a)(2) amended § 401(k)(3)(G) with respect to governmental plans. (2008 C. L.)
 - PPA '06 § 902(e)(3) eliminates the gap period income rule for excess contributions in § 401(k)(8)(A)(i). (2008 C. L.)
 - PPA '06 § 902 added § 401(k)(13) with respect to qualified automatic contribution arrangements. (2008 C. L.)
 - Final regulations under § 401(k) with respect to qualified automatic contribution arrangements were published on February 24, 2009 (74 Fed. Reg. 8200). (2009 C. L.)
 - Rev. Rul. 2009–30, 2009–39 I.R.B. 391, provides information with respect to automatic contribution increases under automatic contribution arrangements. (2009 C. L.)
 - Notice 2009–65, 2009–39 I.R.B. 413, provides sample amendments that plan sponsors can use to add automatic contribution features to their plans. (2009 C. L.)
 - PPA '06 § 902(e)(3) eliminates the gap period income rule for excess aggregate contributions in § 401(m)(6)(A). (2008 C. L.)
 - PPA '06 § 902 added § 401(m)(12) with respect to qualified automatic contribution arrangements. (2008 C. L.)
 - Final regulations under § 401(m) with respect to qualified automatic contribution arrangements were published on February 24, 2009 (74 Fed. Reg. 8200). (2009 C. L.)
 11. *402(c)(2)(A)*: PPA '06 § 822(a) amended § 402(c)(2)(A) to permit nontaxable distributions from a qualified plan to be directly rolled over tax-free to either another qualified plan or a § 403(b) plan if the separate accounting requirements are met. (2008 C. L.)
 12. *402(c)(11)*: PPA '06 § 829(a)(1) added § 402(c)(11) to allow non-spouse beneficiaries to directly roll over distributions from a qualified plan to an individual retirement plan. (2008 C. L.)
 - Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding § 402(c)(11). (2008 C. L.)

³ Proposed amendments to the regulations under § 401(k) and § 401(m) were published on May 18, 2009 (74 Fed. Reg. 23134) and may be relied upon until final regulations are issued.

- WRERA § 108(f) requires that plans provide for non-spouse beneficiary rollovers under § 402(c)(11), effective for plan years beginning after December 31, 2009. (2009 C. L.)
13. *402(f)*: PPA '06 § 1102(a) provides that notice required to be provided under § 402(f) may be provided as much as 180 days before the annuity starting date.⁴ (2008 C. L.)
- Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding PPA '06 § 1102. (2008 C. L.)
 - Notice 2009–68, 2009–39 I.R.B. 423, provides two safe harbor explanations that may be provided to recipients of eligible rollover distributions from an employer to satisfy § 402(f). (2009 C. L.)
 - WRERA § 108(f)(2) amended § 402(f)(2)(A) with respect to the definition of eligible rollover distribution. (2009 C. L.)
14. *402(g)(2)*: WRERA § 109(b)(3) amended § 402(g)(2)(A)(ii) to eliminate the distribution of gap period earnings with excess deferrals. (2009 C. L.)
15. *402A*:
- SBJA § 2112 added § 402A(c)(4) which permits rollovers from a plan account other than a designated Roth account to the plan's designated Roth account. (2010 C. L.)
 - Notice 2010–84, 2010–5 I.R.B. 872, provides guidance regarding § 402A(c)(4). (2010 C. L.)
16. *408A(e)*: PPA '06 § 824 added § 408A(e) which permits rollovers to Roth IRAs from accounts that are not designated Roth accounts that are part of qualified plans, § 403(b) plans, and § 457 plans. (2008 C. L.)
- Notice 2008–30, 2008–1 C.B. 638, provides guidance regarding § 408A(e). (2008 C. L.)
17. *409*:
- Notice 2011–19, 2011–11 I.R.B. 550, provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)–1(f)(5) for purposes of § 409(h)(1)(B) and § 409(l). Notice 2011–19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (New)
18. *411(a)*:
- Section 411(a) of the Code was amended by § 904 of PPA '06 to provide for faster vesting of employer nonelective contributions. (2008 C. L.)
 - Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding § 411(a), as amended by § 904 of PPA '06. (2008 C. L.)
19. *411(a)(11)*:
- PPA '06 § 1102(a) provides that notice required to be provided under § 411(a)(11) may be provided as much as 180 days before the annuity starting date. Section 1102(b) of PPA '06 requires that the notice under § 411(a)(11) also include a description of the consequences of failing to defer receipt of a distribution.⁵ (2008 C. L.)
 - Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding PPA '06 § 1102. (2008 C. L.)
20. *411(a)(13)*: PPA '06 § 701(b)(2) added § 411(a)(13) with respect to special vesting rules for applicable defined benefit plans, such as cash balance plans. (2008 C. L.)
- Notice 2007–6, 2007–1 C.B. 272, provides guidance regarding cash balance plans and other hybrid defined benefit plans. (2008 C. L.)
 - WRERA § 107(b)(2) amended § 411(a)(13)(A). (2009 C. L.)
 - Notice 2009–97, 2009–52 I.R.B. 972, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
 - Final Regulations under § 411(a)(13) were published on October 19, 2010 (75 Fed. Reg. 64123).⁶ (2010 C. L.)
 - Notice 2010–77, 2010–51 I.R.B. 851, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2011. (2010 C. L.)
 - Notice 2011–85, 2011–44 I.R.B. 605, extends the deadline for adopting an interim or discretionary amendment under § 411(a)(13) (other than § 411(a)(13)(A)). (New)
21. *411(b)(1)*⁷:
- Rev. Rul. 2008–7, 2008–1 C.B. 419, addresses (1) the application of the backloading provisions of § 411(b)(1)(A), (B), and (C) to defined benefit cash balance plans

⁴ Proposed regulations under § 402(f) were published on October 9, 2008 (73 Fed. Reg. 59575) and may be relied upon until final regulations are issued.

⁵ Proposed regulations under § 411(a)(11) were published on October 9, 2008 (73 Fed. Reg. 59575). Until final regulations are issued, a plan will be treated as complying with § 411(a)(11) if (1) the plan complies with either the proposed regulations or Q&A–32 and Q&A–33 in Notice 2007–7 or (2) the plan administrator makes a reasonable attempt to comply with § 411(a)(11).

⁶ Proposed regulations under § 411(a)(13) were published on October 19, 2010 (75 Fed. Reg. 64197) and may be relied upon until final regulations are issued.

⁷ Proposed regulations under § 411(b)(1) were published on October 19, 2010 (75 Fed. Reg. 64197) with respect to a variable interest crediting rate that can potentially be negative in any given year. Proposed regulations under § 411(b)(1) were published on June 18, 2008 (73 Fed. Reg. 34665) with respect to the application of the accrual rule where plan benefits are determined on the basis of the greater of two or more separate formulas.

- and (2) the use of a “greater of” formula in the instance of a conversion of a defined benefit pension plan to a cash balance plan, including limited § 7805(b) relief. (2008 C. L.)
22. *411(b)(5)*: PPA '06 § 701(b)(1) added § 411(b)(5) with respect to applicable defined benefit plans, such as cash balance plans, and special rules relating to age. (2008 C. L.)
- Notice 2007–6, 2007–1 C.B. 272, provides guidance regarding cash balance plans and other hybrid defined benefit plans. (2008 C. L.)
 - WRERA § 107(b)(1) amended § 411(b)(5). (2009 C. L.)
 - Notice 2009–97, 2009–52 I.R.B. 972, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
 - Final Regulations under § 411(b)(5) were published on October 19, 2010 (75 Fed. Reg. 64123),⁸ (2010 C. L.)
 - Notice 2010–77, 2010–51 I.R.B. 851, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2011. (2010 C. L.)
 - Notice 2011–85, 2011–44 I.R.B. 605, announces that the Treasury Department and the Service intend to amend the 2010 final hybrid plan regulations to postpone the effective/applicability date of § 1.411(b)(5)–1(d)(1)(iii), (d)(1)(vi), and (d)(6)(i) to plan years that begin on or after a date to be specified in those regulations that is not earlier than January 1, 2013. This notice also extends the deadline for adopting an interim
- or discretionary amendment under § 411(b)(5). (New)
23. *411(d)(3)*:
- Rev. Rul. 2007–43, 2007–2 C.B. 45, provides guidance regarding the partial termination of a defined contribution plan. (2007 C. L.)
24. *414(d)*: PPA '06 § 906(a)(1) added language to the definition of governmental plan in § 414(d) with respect to Indian tribal governments. (2008 C. L.)
- Notice 2006–89, 2006–2 C.B. 772, provides transition relief for plans subject to PPA '06 § 906. (2008 C. L.)
 - Notice 2007–67, 2007–2 C.B. 467, extends the transition relief provided in Notice 2006–89. (2008 C. L.)
25. *414(f)(6)*: PPA '06 § 1106(b) added § 414(f)(6) with respect to a multiemployer status election. Section 6611(a)(2) and (b)(2) of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007 amends § 414(f)(6). (2008 C. L.)
26. *414(u)*:
- Section 104(b) of the HEART Act amended § 414(u) of the Code by adding 414(u)(9) regarding how a plan may provide benefit accruals for a person who dies or becomes disabled while performing qualified military service. (2010 C. L.)
 - Notice 2010–15, 2010–6 I.R.B. 390, provides guidance regarding HEART Act § 104(b). (2010 C. L.)
 - Section 105(b)(1) of the HEART Act added § 414(u)(12) with respect to the treatment of differential wage payments during the period a person, while on active duty, is performing service in the uniformed services. (2010 C. L.)
- Notice 2010–15, 2010–6 I.R.B. 390, provides guidance regarding HEART Act § 105(b)(1). (2010 C. L.)
27. *414(w)*: PPA '06 § 902(d)(1) added § 414(w) with respect to eligible automatic contribution arrangements. (2008 C. L.)
- WRERA § 109(b)(4), (5), and (6) amended § 414(w)(3), (5), and (6) respectively. (2009 C. L.)
 - Final regulations under § 414(w) with respect to eligible automatic contribution arrangements were published on February 24, 2009 (74 Fed. Reg. 8200). (2009 C. L.)
 - Rev. Rul. 2009–30, 2009–39 I.R.B. 391, provides information with respect to automatic contribution increases under automatic contribution arrangements. (2009 C. L.)
 - Notice 2009–65, 2009–39 I.R.B. 413, provides sample amendments that plan sponsors can use to add automatic contribution features to their plans. (2009 C. L.)
28. *414(x)*: PPA '06 § 903(a) added § 414(x) with respect to special rules for eligible combined plans that consist of a defined benefit plan and a qualified cash or deferred arrangement. (2010 C. L.)
29. *415*:
- WRERA § 103(a) changed the deadline to adopt PFEA amendments from the end of the 2008 plan year to the end of the 2009 plan year. (2009 C. L.)
 - Section 415(b)(2)(E)(ii) of the Code was amended by § 303 of PPA '06 regarding the interest rate assumption for applying benefit limitations to lump sum distributions. (2008 C. L.)
 - PPA '06 § 832(a) amended § 415(b)(3) to eliminate the active participant restriction from the “average compensation for high 3 years” definition. (2008 C. L.)
 - PPA '06 § 906(b)(1)(A) and (B) modified §§ 415(b)(2)(H) and

⁸ Proposed regulations under § 411(b)(5) also were published on October 19, 2010 (75 Fed. Reg. 64197) and may be relied upon until final regulations are issued.

415(b)(10), respectively, regarding Indian tribal governments. (2008 C. L.)

- PPA '06 § 867(a) amended § 415(b)(11) to remove the 100% of compensation limitation for a church plan participant if the participant has never been a highly compensated employee of the church. (2008 C. L.)
- WRERA § 103(b)(2)(B)(i) amended § 415(b)(2)(E)(v) to change the mortality table to the applicable mortality table within the meaning of § 417(e)(3)(B). (2009 C. L.)

30. 416:

- PPA '06 § 902(c)(1) amended § 416(g)(4)(H)(i) by inserting § 401(k)(13) of the Code. (2008 C. L.)
- PPA '06 § 902(c)(2) amended § 416(g)(4)(H)(ii) by inserting § 401(m)(12) of the Code. (2008 C. L.)

31. 417:

- PPA '06 § 1102(a) provides that notice required to be provided under § 417 may be provided as much as 180 days before the annuity starting date.⁹ (2008 C. L.)
 - Notice 2007–7, 2007–1 C.B. 395, provides guidance regarding PPA '06 § 1102. (2008 C. L.)
- PPA '06 § 302(b) amended the applicable interest rate and mortality table to be used for determining the present value of lump sum distributions in § 417(e)(3). (2008 C. L.)
 - Rev. Rul. 2007–67, 2007–2 C.B. 1047, addresses the mortality tables required by § 417(e)(3). (2008 C. L.)
 - Notice 2008–30, 2008–1 C.B. 638, provides guidance regarding PPA '06 § 302. (2008 C. L.)
 - WRERA § 103(b)(2)(A) amended § 417(e)(3)(D)(i) by striking “clause (ii)” and in-

serting “subparagraph (C)”. (2009 C. L.)

- PPA '06 § 1004(a) added the qualified optional survivor annuity benefit to § 417. (2008 C. L.)
 - Notice 2008–30, 2008–1 C.B. 638, provides guidance regarding PPA '06 § 1004. (2008 C. L.)

32. 420:

- Section 6613 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, amends § 420(c)(3)(A) regarding minimum cost requirements for transfers of excess pension assets to retiree health accounts. (2007 C. L.)
- PPA '06 § 114(d)(1) modified the definition of the term “excess pension assets” in § 420(e)(2). Section 6612(b) of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, amends § 420(e)(2)(B). (2007 C. L.)

33. 431(b)(8):

- PRA 2010 § 211(a)(2) added § 431(b)(8) to the Code, which provides two special funding rules available to multiemployer plans. (New)
 - Notice 2010–83, 2010–51 I.R.B. 862, provides guidance with respect to the special funding rules under § 431(b)(8). (New)

34. 432: PPA '06 § 212(a) added § 432 which requires that a funding improvement plan or a rehabilitation plan be adopted for multiemployer plans in endangered or critical status and provides for certain benefit reductions.¹⁰ (2008 C. L.)

- WRERA § 204 provides a temporary delay of designation of multiemployer plans in endangered or critical status. (2009 C. L.)

- Notice 2009–31, 2009–16 I.R.B. 856, as modified by Notice 2009–42, 2009–20 I.R.B. 1011, provides election and notice procedures for multiemployer plans under WRERA § 204. (2009 C. L.)
- Rev. Proc. 2009–43, 2009–40 I.R.B. 460, provides procedures with respect to the revocation of elections by multiemployer plans to freeze funded status under WRERA § 204. (2009 C. L.)
- WRERA § 205 provides a temporary extension of the funding improvement or rehabilitation periods for multiemployer plans in endangered or critical status for 2008 or 2009. (2009 C. L.)
 - Notice 2009–31, 2009–16 I.R.B. 856, as modified by Notice 2009–42, 2009–20 I.R.B. 1011, provides election and notice procedures for multiemployer plans under WRERA § 205. (2009 C. L.)

35. Miscellaneous:

- Notice 2008–21, 2008–1 C.B. 431, provides transitional guidance for 2008 under § 436 for small plans with end-of-year valuation dates. (2008 C. L.)
- Notice 2008–73, 2008–2 C.B. 717, expands transition relief of Notice 2008–21. (2008 C. L.)
- Rev. Rul. 2009–31, 2009–39 I.R.B. 395, provides guidance with respect to annual paid time off contributions. (2009 C. L.)
- Rev. Rul. 2009–32, 2009–39 I.R.B. 399, provides guidance with respect to paid time off contributions at termination of employment. (2009 C. L.)

The following guidance contains sample or model amendments: Notice 2009–65, 2009–39 I.R.B. 413 (automatic contribution features); Notice 2009–82, 2009–41 I.R.B. 491 (suspension of the minimum distribution requirement for

⁹ Proposed regulations under § 417 were published on October 9, 2008 (73 Fed. Reg. 59575) and may be relied upon until final regulations are issued.

¹⁰ Proposed regulations under § 432 were published on March 18, 2008 (73 Fed. Reg. 14417) and may be relied upon until final regulations are issued.

2009); and Rev. Rul. 2011-1, 2011-2 I.R.B. 251 (group trusts).

DRAFTING INFORMATION

The principal author of this notice is Angelique Carrington of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this notice, please contact the Employee Plans taxpayer assistance answering service at 1-877-829-5500 (a toll-free number) or e-mail Ms. Carrington at *RetirementPlanQuestions@irs.gov*.

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

Notice 2011-100

This notice provides guidance as to the corporate bond weighted average interest rate and the permissible range of interest rates specified under § 412(b)(5)(B)(ii)(II) of the Internal Revenue Code as in effect for plan years beginning before 2008. It also provides guidance on the corporate bond monthly yield curve (and

the corresponding spot segment rates), and the 24-month average segment rates under § 430(h)(2). 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, the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I), and the minimum present value segment rates under § 417(e)(3)(D) as in effect for plan years beginning after 2007.

CORPORATE BOND WEIGHTED AVERAGE INTEREST RATE

Sections 412(b)(5)(B)(ii) and 412(l)(7)(C)(i), as amended by the Pension Funding Equity Act of 2004 and by the Pension Protection Act of 2006 (PPA), provide that the interest rates used to calculate current liability and to determine the required contribution under § 412(l) for plan years beginning in 2004 through 2007 must be within a permissible range based on the weighted average of the rates of interest on amounts invested conservatively in long term investment grade corporate bonds during the 4-year period

ending on the last day before the beginning of the plan year.

Notice 2004-34, 2004-1 C.B. 848, provides guidelines for determining the corporate bond weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability. That notice establishes that the corporate bond weighted average is based on the monthly composite corporate bond rate derived from designated corporate bond indices. The methodology for determining the monthly composite corporate bond rate as set forth in Notice 2004-34 continues to apply in determining that rate. See Notice 2006-75, 2006-2 C.B. 366.

The composite corporate bond rate for November 2011 is 4.70 percent. Pursuant to Notice 2004-34, the Service has determined this rate as the average of the monthly yields for the included corporate bond indices for that month.

The following corporate bond weighted average interest rate was determined for plan years beginning in the month shown below.

For Plan Years Beginning in		Corporate Bond Weighted Average	Permissible Range	
Month	Year		90%	100%
December	2011	5.76	5.19	5.76

YIELD CURVE AND SEGMENT RATES

Generally for plan years beginning after 2007 (except for delayed effective dates for certain plans under sections 104, 105, and 106 of PPA), § 430 of the Code specifies the minimum funding requirements that apply to single employer plans 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 value is generally determined using three 24-month average interest rates

(“segment rates”), each of which applies to cash flows during specified periods. However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates. Section 430(h)(2)(G) set forth a transitional rule applicable to plan years beginning in 2008 and 2009 under which the segment rates were blended with the corporate bond weighted average described above, including an election under § 430(h)(2)(G)(iv) for an employer to use the segment rates without the transitional rule.

Notice 2007-81, 2007-2 C.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. Pursuant to Notice 2007-81, the monthly corporate bond yield curve derived from November 2011 data is in Table I at the end of this notice. The spot first, second, and third segment rates for the month of November 2011 are, respectively, 1.99, 4.47, and 5.26. The three 24-month average corporate bond segment rates applicable for December 2011 are as follows:

First Segment	Second Segment	Third Segment
1.99	5.12	6.24

The transitional rule of § 430(h)(2)(G) does not apply to plan years beginning after December 31, 2009. Therefore, for a plan year beginning after 2009 with a look-back month to December 2011, the funding segment rates are the three 24-month average corporate bond segment rates applicable for December 2011, listed above without blending for any transitional period.

30-YEAR TREASURY SECURITIES INTEREST RATES

Section 417(e)(3)(A)(ii)(II) (prior to amendment by PPA) defines the applicable interest rate, which must be used for purposes of determining the minimum present value of a participant's benefit under § 417(e)(1) and (2), as the annual rate of interest on 30-year Treasury securities

for the month before the date of distribution or such other time as the Secretary may by regulations prescribe. Section 1.417(e)-1(d)(3) of the Income Tax Regulations provides that the applicable interest rate for a month is the annual rate of interest on 30-year Treasury securities as specified by the Commissioner for that month in revenue rulings, notices or other guidance published in the Internal Revenue Bulletin.

The rate of interest on 30-year Treasury securities for November 2011 is 3.02 percent. The Service has determined this rate as the average of the yield on the 30-year Treasury bond maturing in August 2041 determined each day through November 9, 2011, and the yield on the 30-year Treasury bond maturing in November 2041 determined each day for the balance of the month.

Generally for plan years beginning after 2007, § 431 specifies the minimum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in section 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 following rates were determined for plan years beginning in the month shown below.

For Plan Years Beginning in		30-Year Treasury Weighted Average	Permissible Range	
<i>Month</i>	<i>Year</i>		90%	to 105%
December	2011	4.12	3.71	4.32

MINIMUM PRESENT VALUE SEGMENT RATES

Generally for plan years beginning after December 31, 2007, the applicable interest rates under § 417(e)(3)(D) are segment rates computed without regard to a

24-month average. For plan years beginning in 2008 through 2011, the applicable interest rates are the monthly spot segment rates blended with the applicable rate under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning in 2007. Notice 2007-81 provides guidelines for de-

termining the minimum present value segment rates. Pursuant to that notice, the minimum present value transitional segment rates determined for November 2011, taking into account the November 2011 30-year Treasury rate of 3.02 stated above, are as follows:

For Plan Years Beginning in	First Segment	Second Segment	Third Segment
2010	2.40	3.89	4.36
2011	2.20	4.18	4.81
2012	1.99	4.47	5.26

DRAFTING INFORMATION

The principal author of this notice is Tony Montanaro of the Employee Plans,

Tax Exempt and Government Entities Division. Mr. Montanaro may be e-mailed at RetirementPlanQuestions@irs.gov.

Table I
 Monthly Yield Curve for November 2011
 Derived from November 2011 Data

<i>Maturity</i>	<i>Yield</i>								
0.5	0.58	20.5	5.06	40.5	5.29	60.5	5.37	80.5	5.41
1.0	1.01	21.0	5.07	41.0	5.29	61.0	5.37	81.0	5.41
1.5	1.40	21.5	5.08	41.5	5.29	61.5	5.37	81.5	5.41
2.0	1.74	22.0	5.09	42.0	5.29	62.0	5.37	82.0	5.41
2.5	2.02	22.5	5.10	42.5	5.30	62.5	5.37	82.5	5.41
3.0	2.26	23.0	5.11	43.0	5.30	63.0	5.37	83.0	5.41
3.5	2.46	23.5	5.12	43.5	5.30	63.5	5.37	83.5	5.41
4.0	2.64	24.0	5.12	44.0	5.30	64.0	5.37	84.0	5.41
4.5	2.82	24.5	5.13	44.5	5.31	64.5	5.38	84.5	5.41
5.0	2.98	25.0	5.14	45.0	5.31	65.0	5.38	85.0	5.41
5.5	3.14	25.5	5.14	45.5	5.31	65.5	5.38	85.5	5.41
6.0	3.30	26.0	5.15	46.0	5.31	66.0	5.38	86.0	5.41
6.5	3.45	26.5	5.16	46.5	5.32	66.5	5.38	86.5	5.42
7.0	3.59	27.0	5.16	47.0	5.32	67.0	5.38	87.0	5.42
7.5	3.73	27.5	5.17	47.5	5.32	67.5	5.38	87.5	5.42
8.0	3.86	28.0	5.18	48.0	5.32	68.0	5.38	88.0	5.42
8.5	3.98	28.5	5.18	48.5	5.33	68.5	5.39	88.5	5.42
9.0	4.09	29.0	5.19	49.0	5.33	69.0	5.39	89.0	5.42
9.5	4.20	29.5	5.19	49.5	5.33	69.5	5.39	89.5	5.42
10.0	4.29	30.0	5.20	50.0	5.33	70.0	5.39	90.0	5.42
10.5	4.38	30.5	5.21	50.5	5.33	70.5	5.39	90.5	5.42
11.0	4.46	31.0	5.21	51.0	5.34	71.0	5.39	91.0	5.42
11.5	4.54	31.5	5.22	51.5	5.34	71.5	5.39	91.5	5.42
12.0	4.60	32.0	5.22	52.0	5.34	72.0	5.39	92.0	5.42
12.5	4.66	32.5	5.23	52.5	5.34	72.5	5.39	92.5	5.42
13.0	4.71	33.0	5.23	53.0	5.34	73.0	5.39	93.0	5.42
13.5	4.76	33.5	5.23	53.5	5.34	73.5	5.39	93.5	5.42
14.0	4.80	34.0	5.24	54.0	5.35	74.0	5.40	94.0	5.42
14.5	4.84	34.5	5.24	54.5	5.35	74.5	5.40	94.5	5.42
15.0	4.87	35.0	5.25	55.0	5.35	75.0	5.40	95.0	5.43
15.5	4.90	35.5	5.25	55.5	5.35	75.5	5.40	95.5	5.43
16.0	4.93	36.0	5.25	56.0	5.35	76.0	5.40	96.0	5.43
16.5	4.95	36.5	5.26	56.5	5.35	76.5	5.40	96.5	5.43
17.0	4.97	37.0	5.26	57.0	5.36	77.0	5.40	97.0	5.43
17.5	4.99	37.5	5.27	57.5	5.36	77.5	5.40	97.5	5.43
18.0	5.00	38.0	5.27	58.0	5.36	78.0	5.40	98.0	5.43
18.5	5.02	38.5	5.27	58.5	5.36	78.5	5.40	98.5	5.43
19.0	5.03	39.0	5.28	59.0	5.36	79.0	5.40	99.0	5.43
19.5	5.04	39.5	5.28	59.5	5.36	79.5	5.41	99.5	5.43
20.0	5.05	40.0	5.28	60.0	5.36	80.0	5.41	100.0	5.43

Transfers by a Trustee From an Irrevocable Trust to Another Irrevocable Trust (Sometimes called “Decanting”); Requests for Comments

Notice 2011–101

PURPOSE

This notice requests comments regarding when (and under what circumstances) transfers by a trustee of all or a portion of the principal of an irrevocable trust (Distributing Trust) to another irrevocable trust (Receiving Trust), sometimes called “decanting,” that result in a change in the beneficial interests in the trust are not subject to income, gift, estate, and/or generation-skipping transfer (GST) taxes. In these transfers, the interests of one or more of the beneficiaries may be changed and, in some cases, the interest of a beneficiary may be terminated and/or another beneficiary who did not have an interest in Distributing Trust may receive an interest in Receiving Trust.

BACKGROUND

The Treasury Department and the Internal Revenue Service (IRS) are studying the tax implications of such transfers when there is a change in the beneficial interests in the trust and are considering approaches to addressing some or all of the relevant tax issues in published guidance. While these issues are under study, the IRS will not issue private letter rulings (PLRs) with respect to such transfers that result in a change in beneficial interests. See Sections 5.09, 5.16, and 5.17 of Rev. Proc. 2011–3, 2011–1 I.R.B. 111. The IRS generally will continue to issue PLRs with respect to such transfers that do not result in a change to any beneficial interests and do not result in a change in the applicable rule against perpetuities period.

REQUEST FOR COMMENTS

The Treasury Department and the IRS invite comments from the public regarding the income, gift, estate and GST tax issues and consequences arising from transfers by a trustee of all or a portion of the principal of a Distributing Trust to a Receiving Trust that change beneficial inter-

ests. The Treasury Department and IRS also invite comments as to the relevance and effect of the various facts and circumstances listed below and the identification of other factors that may affect the tax consequences. The facts and circumstances that the Treasury Department and the IRS have identified as potentially affecting one or more tax consequences include the following:

1. A beneficiary’s right to or interest in trust principal or income is changed (including the right or interest of a charitable beneficiary);

2. Trust principal and/or income may be used to benefit new (additional) beneficiaries;

3. A beneficial interest (including any power to appoint income or corpus, whether general or limited, or other power) is added, deleted, or changed;

4. The transfer takes place from a trust treated as partially or wholly owned by a person under §§ 671 through 678 of the Internal Revenue Code (a “grantor trust”) to one which is not a grantor trust, or vice versa;

5. The situs or governing law of the Receiving Trust differs from that of the Distributing Trust, resulting in a termination date of the Receiving Trust that is subsequent to the termination date of the Distributing Trust;

6. A court order and/or approval of the state Attorney General is required for the transfer by the terms of the Distributing Trust and/or applicable law;

7. The beneficiaries are required to consent to the transfer by the terms of the Distributing Trust and/or applicable local law;

8. The beneficiaries are not required to consent to the transfer by the terms of the Distributing Trust and/or applicable local law;

9. Consent of the beneficiaries and/or a court order (or approval of the state Attorney General) is not required but is obtained;

10. The effect of state law or the silence of state law on any of the above scenarios;

11. A change in the identity of a donor or transferor for gift and/or GST tax purposes;

12. The Distributing Trust is exempt from GST tax under § 26.2601–1, has an inclusion ratio of zero under § 2632, or is exempt from GST under § 2663; and

13. None of the changes described above are made, but a future power to make any such changes is created.

The Treasury Department and the IRS encourage the public to suggest a definition for the type of transfer (“decanting”) this guidance is intended to address. Additionally, the public is encouraged to comment on the tax consequences of such transfers in the context of domestic trusts, the domestication of foreign trusts, transfers to foreign trusts, and on any other relevant facts or combination of facts not included in the above list.

Written comments are encouraged to be submitted by April 25, 2012. All comments will be available for public inspection and copying and should include a reference to this Notice 2011–101. Comments may be submitted in one of three ways:

(1) By mail to CC:PA:LPD:PR (Notice 2011–101), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

(2) Electronically to Notice.Comments@irs.counsel.treas.gov. Please include “Notice 2011–101” in the subject line of any electronic communications.

(3) By hand-delivery Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (Notice 2011–101), Courier’s Desk, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224.

DRAFTING INFORMATION

The principal author of this notice is Juli Ro Kim of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Juli Ro Kim at (202) 622–3090 (not a toll-free call).

Social Security Contribution and Benefit Base for 2012

Notice 2011–102

Under authority contained in the Social Security Act (Act), the Commissioner, Social Security Administration, has determined and announced (76 F.R. 66111, dated October 25, 2011) that the contribution and benefit base for remuneration

paid in 2012, and self-employment income earned in taxable years beginning in 2012 is \$110,100.

“Old-Law” Contribution and Benefit Base

General

The “old-law” contribution and benefit base for 2012 is \$81,900. This is the base that would have been effective under the Act without the enactment of the 1977 amendments.

Domestic Employee Coverage Threshold

General

The minimum amount a domestic worker must earn so that such earnings are covered under Social Security or Medi-

care is the domestic employee coverage threshold. For 2012, this threshold is \$1,500. Section 218(c)(8)(B) of the Internal Revenue Code provides the formula for increasing the threshold.

Computation

Under the formula, the domestic employee coverage threshold amount for 2012 shall be equal to the 1999 amount of \$1,000 multiplied by the ratio of the national average wage index for 2010 to that for 1997. If the resulting amount is not a multiple of \$100, it shall be rounded to the next lower multiple of \$100.

Domestic Employee Coverage Threshold Amount

Multiplying the 1995 domestic employee coverage threshold amount (\$1,000) by the ratio of the national av-

erage wage index for 2010 (\$41,673.83) to that for 1993 (\$23,132.67) produces the amount of \$1,801.51. We then round this amount to \$1,800. Accordingly, the domestic employee coverage threshold amount is \$1,800 for 2012.

(Filed by the Office of the Federal Register on October 24, 2011, 8:45 a.m., and published in the issue of the Federal Register for October 25, 2011, 76 F.R. 66111)

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

26 CFR 601.602: Forms and instructions.

(Also Part 1, Sections 220, 408, 408A, 529, 530(h), 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050W, 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441-5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050W-1.)

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Part 1 General Information

Section 1.1 — Overview of Revenue Procedure 2011-60/ What's New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2011 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-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	Merchant Card and Third Party Network Payments
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
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)

Form	Title
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding
8935	Airline Payments Report

1.1.3 Scope

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

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

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Form 1042-S. In addition, see the most recent revision of Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

1.1.4 For More Information

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

- For copies of the official forms and instructions, call the IRS Distribution Center toll-free number at 1-800-TAX-FORM (1-800-829-3676).
- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically, for information on waivers and extensions of time.
- For other tax information related to business returns or accounts, call 1-800-829-4933. If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax account questions or to order forms and publications.

1.1.5 What's New

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

- *New title for Publication 1179.* The title of the publication that is reprinted from this revenue procedure has changed to General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.
- *New title for the 1099 General Instructions.* The title of the 2011 General Instructions has been changed to General Instructions for Certain Information Returns (Forms 1097, 1098, 1099, 3922, 5498, and W-2G).
- *New Section 4.3.* A new *Section 4.3* has been added to Publication 1179 to provide additional information for reporting cost basis on substitute recipient copies of Form 1099-B.
- *Form 1096.* Two new checkboxes were added to line 6 to indicate the type of form being filed.
- *New Form 1097-BTC included.* Form 1097-BTC was new for tax year 2010.
- *Form 1099-B.* New boxes have been added to Form 1099-B for reporting the date of acquisition (box 1b), cost or other basis (box 3), amount of loss disallowed due to a wash sale (box 5), whether the property sold is a noncovered security (box 6), and whether the gain or loss is short-term or long-term (box 8). Other boxes on the form have been moved or renumbered.
- *Copy 1 of Form 1099-H.* Form 1099-H includes Copy 1, provided to recipients by the IRS Health Coverage Tax Credit (HCTC) Transaction Center. Copy B must be provided to recipients by all other filers.
- *New Form 1099-K included.* New Form 1099-K implements new Internal Revenue Code section 6050W. At the time of posting, the final 2011 form is not available.
- *Form 1099-R.* Boxes 10 through 15 have been renumbered as boxes 12 through 17, respectively. The blank box formerly to the left of former box 10 has been numbered and labeled "10 Amount allocable to IRR within 5 years" and a dollar sign (\$) has been added. The box "1st year of desig. Roth contrib." has been numbered 11. Distribution Code D has been eliminated.
- *Forms 3921 and 3922 included.* New reporting requirements began in 2010. Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in Internal Revenue Code section 422(b). Use Form 3922 to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c).
- *Form 1042-S.* Use the 2011 Form 1042-S only for income paid during 2011. Do not use the 2011 Form 1042-S for income paid during 2010.
- *Logos, slogans, and advertising.* The prohibition against including logos, slogans, and advertising on information returns and payee copies reporting amounts paid during the 2010 calendar year announced in Rev. Proc. 2008-36 was postponed to the 2011 calendar year to provide further advance notice. The IRS has determined, with some exceptions, that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 5498, W-2G, 1042-S, or any payee copies reporting amounts paid during the 2011 calendar year, and thereafter. Logos, slogans, and advertising may be used on any permissible enclosure, other than information returns and payee copies. See the general instructions of the information return for a list of permissible enclosures. See *Section 1.3.2* for updated and additional guidance.
- *Editorial changes.* We made editorial changes. 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 ("payer," "borrower," "student," "debtor," "policyholder," "insured," "transferor," "recipient," "participant," "donor," 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 a form listed in *Section 1.1.2* with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions, trustee or issuer of any individual retirement arrangement or medical savings account, lender who acquires an interest in secured property or who has reason to know that the property has been abandoned, or certain donees of motor vehicles, boats, and airplanes.

**1.2.3
Substitute Form**

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

**1.2.4
Substitute Form Recipient
Statement**

Substitute form recipient statement means a paper statement of the information reported on a form listed in *Section 1.1.2*. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

**1.2.5
Composite Substitute Statement**

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

Section 1.3 — General Requirements for Acceptable Substitute Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935

1.3.1 Introduction

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

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

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

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

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

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

**1.3.2
Logos, Slogans, and
Advertisements**

Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable forms. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, 8935, or any

payee copies reporting amounts paid during the 2011 calendar year, and thereafter, with the following exceptions:

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

In addition, logos, slogans, and advertising will be allowed on corrected information returns and payee copies for amounts paid before January 1, 2011.

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, slogans, and advertising may be used on any permissible enclosure, such as a check or account statement, other than information returns and payee copies. See the general instructions of the information return for a list of permissible enclosures.

As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935 are subject to annual review and possible change. If you have comments about the prohibition against including logos, slogans, and advertising on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, 1111 Constitution Avenue, NW, Room 6526, Washington, DC 20224 or substituteforms@irs.gov.

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. Generally, the penalty is \$100 for each return where such failure occurs (up to \$1,500,000) per year. No IRS office is authorized to allow deviations from this revenue procedure.

Caution: Overuse of proportional fonts may cause you to be subject to penalties and delays in processing.

1.3.4 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.
1099-S	For Transferor
All remaining Forms 1099; 1097-BTC; 1042-S; 8935	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1097-BTC; 8935	For Payer
1098	For Recipient/Lender
1098-C	For Donor's Records
1098-E; 1042-S	For Recipient
1098-T	For Filer
1099-CAP; 3921; 3922	For Corporation
1099-K	For Filer
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.5.2</i>
5498	For Trustee or Insurer
5498-ESA, 5498-SA	For Trustee
W-2G	For Winner's Records

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

Part 2
Specifications for Substitute Forms 1096
and Copies A of Forms 1097-BTC,
1098, 1099, 3921, 3922,
5498, and 8935 (All Filed with the IRS)

Section 2.1 — Specifications

2.1.1
General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in non-reflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The “VOID” checkbox is in print position 25. The “CORRECTED” check box is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits F and O*.

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

Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.2
Color and Paper Quality

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

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

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

2.1.3 Chemical Transfer Paper

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

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

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

2.1.4 Printing

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

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

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

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

Separation between fields must be 0.1 inch.

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

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

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

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

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

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

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

2.1.6 Typography

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

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

2.1.7 Dimensions

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

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

There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a $\frac{1}{32}$ (0.0313) 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 DD* in this publication for correct form measurements.

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

The depth of the individual trim size of each form on a page must be $\frac{3}{4}$ inches, the same depth as the official form.

Exceptions. The depth of Forms 1097-BTC, 1099-B, 1099-DIV, 1099-MISC, 1099-R, 5498, and 1042-S is $5\frac{1}{2}$ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1097-BTC, 1099-B, 1099-DIV, 1099-MISC, 1099-R, 3921, 3922, 5498, or 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the $\frac{3}{4}$ " forms or $5\frac{1}{2}$ " forms on a single copy page of Copies A.

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

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

2.1.9 What To Include

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

The words "For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns" must be printed on Form 1096.

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

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

The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or on the bottom margin on the back of each Form 1096.

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

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

Section 2.2 — Instructions for Preparing Paper Forms That Will Be Filed with the IRS

2.2.1 Recipient Information

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

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

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

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

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

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

2.2.2 Account Number Box

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

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.
- 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).

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

**2.2.4
Where To File**

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2011 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 2011 General Instructions for Certain Information Returns.

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

Section 3.1 — General

**3.1.1
Purpose**

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

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

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

**3.2.1
Substitute Form W-2G (Copy A)**

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.

Item	Substitute Form W-2G (Copy A)
Ink Color and Quality	All printing must be in a high quality non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 2/3 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 3 2/3 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a .33 inch top margin from the top of the corrected box, and a 1/2 inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4
Substitute Statements to Form Recipients and
Form Recipient Copies

Section 4.1 — Specifications

4.1.1
Introduction

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

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

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

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

Exception. A filer may include Form 1099-B information on a composite form with the forms listed in this section. Therefore supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B portion of the composite substitute 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.

Brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities (for 2011 these segregations are not required; they are required for 2012 dispositions). They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2012 dispositions and 2011 dispositions for which aggregation is done, the substitute Forms 1099-B would 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 Was Reported to the IRS; Report on Form 8949, Part I, with **Box A** checked.
- (2) Short-Term Transactions for Which Basis Is **Not** Reported to the IRS; Report on Form 8949, Part I, with **Box B** checked.
- (3) Long-Term Transactions for Which Basis Is Reported to the IRS; Report on Form 8949, Part II, with **Box A** checked.
- (4) Long-Term Transactions for Which Basis Is **Not** Reported to the IRS; Report on Form 8949, Part II, with **Box B** checked.
- (5) Transactions for Which Basis Is Not Reported to the IRS and for Which Short- or Long-Term Determination is Unknown (to Broker); Report on Form 8949, in either Part I or Part II as appropriate, with **Box B** checked.

As long as transactions are clearly distinguished as to whether basis was or was not reported to the IRS and any information not reported to the IRS is clearly identified, each transaction may include information not reported to the IRS, including basis, date acquired, and gain or loss, with each transaction. That is, it is no longer necessary to report this information separately. Therefore, for short-term dispositions where basis was not reported to the IRS, basis and date acquired may be shown just as it would be shown for short-term dispositions where basis was reported to the IRS.

For 2012 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

A draft of the 2012 Form 1099-B was available on the IRS.gov draft forms page, at www.irs.gov/draftforms, at the time this publication was released (the draft will be removed after the final form posts). The 2012 Form 1099-B will have boxes for stock or other symbol (box 1d) and quantity sold (box 1e) (if applicable). It will also have a checkbox to indicate if basis was reported to the IRS (box 6b) (for 2011 substitute Forms 1099-B, brokers may generate this indicator and reflect it). Columns will be added to Form 8949 for 2012 for stock or other symbol and quantity sold, and transactions will continue to be required to be

segregated on Form 8949 based on whether or not basis was reported to the IRS. We also plan to add a gain/loss column to the 2012 Form 8949.

Further information impacting Publication 1179, such as issues arising after its final release, will be posted on IRS.gov at www.irs.gov/pub1179.

See *Section 4.3*.

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

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

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

(2) The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.

(3) The form recipient statement must contain the following in bold and conspicuous type: **This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.**

(4) The box caption “**Federal income tax withheld**” must be in boldface type or otherwise highlighted on the form recipient statement.

(5) The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Part 5*.

(6) The form recipient statement must contain the tax year (for example, 2011), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5* for applicable labels and arrangement of assembly of forms.

Note. Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.

(7) Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.

(8) Each recipient statement of Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

(9) A mutual fund family may state separately on one document (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s dividends and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds.

In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, 1099-DIV, and 1099-OID information. Each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s earnings and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The form cannot contain an aggregate total of all funds.

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

Statements to form recipients for Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-K, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, 8935, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute.

Caution. The IRS does not require a donee to use Form 1098-C as the written acknowledgment for contributions of motor vehicles, boats, and airplanes. However, if you choose to use copies of Form 1098-C or an acceptable substitute as the written acknowledgment, then you must follow the requirements of this *Section 4.1.3*.

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

(1) The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.

(2) The filer's and the form recipient's identifying information required on the official IRS form must be included.

(3) Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-K, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, 1099-S, and 8935 must include the direct access telephone number of an individual who can answer questions about the statement. Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-R, 1099-SA, 3921, 3922, 5498, 5498-ESA, and 5498-SA are encouraged to furnish telephone numbers.

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

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

Note. You cannot make this change on Copy A.

Note. If federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B and Copy C must be furnished to the recipient. If federal income tax is not withheld, only Copy C of Form 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

(5) You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form 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.

(6) If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards:

- All copies must be clearly legible,
- All copies must be able to be photocopied, and
- Fading must not diminish legibility and the ability to photocopy.

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

(7) A mutual fund family may state separately on one document (for example, one piece of paper) the Form 1099-B information for a recipient from each fund as required by Form 1099-B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund's (not the mutual fund family's) name and amount must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

(8) You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S found in *Section 4.4.2* and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.

(9) For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note. You cannot make this change on Copy A.

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

(11) If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.

Section 4.2 — Composite Statements

4.2.1

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

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

Exception. A filer may include Form 1099-B information on a composite form with the forms listed above. Therefore supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B portion of the composite substitute statement can be included as long as the statement clearly indicates such information is not being provided to the IRS. 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 gain or loss (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

Information required by the official Form 1099-B that would be repeated in a composite statement can be stated a single time as long as the statement clearly shows and delineates the information required by the official form.

Brokers that use substitute statements may segregate long-term from short-term sales on the same statement. And as long as they clearly distinguish information that is reported to the IRS from that not being reported to the IRS, brokers may include similar and other relevant tax information for covered and noncovered shares on the same statement. See *Section 4.3*.

Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed earlier in *Section 4.1.2*.

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.

- The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
 - Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
 - A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.
-

4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3

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

Exceptions:

- Substitute payments in lieu of dividends or interest reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
- Royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in *Section 4.1.2*.

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

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

4.3.1 Design Layout for Presenting Additional 1099-B Information

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 "Exception" in *Section 4.1.2* and should clearly delineate how the information is presented. You should present the information in the same numerical order as on the official IRS form as much as possible. 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. The substitute form should clearly explain which pieces of information are and which are not reported to the IRS. See *Exhibit H* for an example of a substitute recipient Form 1099-B that includes additional information.

4.3.2 Added Legend for Providing Additional 1099-B Information

If you wish to provide additional information to the investor on the same substitute recipient Form 1099-B, 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* under "Exception." It should clearly explain how the information is presented. You may present this legend in a way that is consistent with your design as long as it clearly indicates which information is being provided to the IRS. Additionally, a reminder to taxpayers that they are ultimately responsible for the accuracy of their tax returns is also required.

Section 4.4 — Required Legends

4.4.1 Required Legends for Forms 1098

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

- Form 1098—
 - (1) “The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.”
 - (2) “**Caution.** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”
 - Form 1098-C:

Copy B — “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.”

Copy C — “This information is being furnished to the Internal Revenue Service unless box 7 is checked.”
 - Form 1098-E — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”
 - Form 1098-T — “This is important tax information and is being furnished to the Internal Revenue Service.”
-

4.4.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, and 1099-CAP:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”
- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”
- Form 1099-H:

Copy B — “This is important tax information and is being furnished to the Internal Revenue Service.”
- Form 1099-LTC:

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

Copy C — “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”
- Form 1099-R:

Copy B — “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”

Copy C — “This information is being furnished to the Internal Revenue Service.”
- Form 1099-S:

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

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

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

Recipient statements (Copy B) for these forms must contain the following legends:

- Form 1097-BTC — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.”
- Form 3921:
Copy B — “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
Copy C — “This copy should be retained by the corporation whose stock has been transferred under Section 422(b).”
- Form 3922:
Copy B — “This is important tax information and is being furnished to the Internal Revenue Service.”
Copy C — “This copy should be retained by the corporation.”
- Form 5498 — “This information is being provided to the Internal Revenue Service.”
Note. If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value and any required minimum distribution, of the account must contain this legend and a designation of which information is being provided to the IRS.
- Form 5498-ESA — “The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.”
- Form 5498-SA — “The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”
- Form 8935 — “This is important tax information and is being furnished to the Internal Revenue Service.”

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

4.5.1 Copies

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

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

4.5.2 Arrangement of Assembly

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

- Form 1098 — Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
- Form 1098-C — Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
- Form 1098-E — Copy B “For Borrower”; Copy C “For Recipient.”
- Form 1098-T — Copy B “For Student”; Copy C “For Filer.”
- Form 1099-A — Copy B “For Borrower”; Copy C “For Lender.”
- Forms 1097-BTC, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-PATR, 1099-Q, and 8935 — Copy B “For Recipient”; Copy C “For Payer.”
- Form 1099-C — Copy B “For Debtor”; Copy C “For Creditor.”
- Form 1099-CAP — Copy B “For Shareholder”; Copy C “For Corporation.”
- Form 1099-H — Copy B “For Recipient”; Copy 1 “For Recipient (Issued by the HCTC Program)”; Copy C “For Payer.”
- Form 1099-K — Copy B “For Payee”; Copy C “For Filer.”
- Form 1099-LTC — Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.”
- Form 1099-MISC — Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.”
- Form 1099-R — Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
- Form 1099-S — Copy B “For Transferor”; Copy C “For Filer.”
- Form 1099-SA — Copy B “For Recipient”; Copy C “For Trustee/Payer.”
- Form 3921 — Copy B “For Employee”; Copy C “For Corporation”; Copy D “For Transferor.”
- Form 3922 — Copy B “For Employee”; Copy C “For Corporation.”
- Form 5498 — Copy B “For Participant”; Copy C “For Trustee or Issuer.”
- Form 5498-ESA — Copy B “For Beneficiary”; Copy C “For Trustee.”
- Form 5498-SA — Copy B “For Participant”; Copy C “For Trustee.”
- Form W-2G — Copy 1 “For State Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required.”; Copy D “For Payer.”

4.5.3 Perforations

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

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

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

Section 4.6 — Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-T, 1099-A, B, C, CAP, DIV, G, H, INT, K, LTC, MISC, OID, PATR, Q, R, S, SA, 3921, 3922, 5498, 5498-ESA, 5498-SA,

and 8935. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

Note. Until further guidance is issued, you can not furnish Form 1098-C electronically. Perforation (see *Section 2.1.8*) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
 - The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 immediately following the date of the consent.
 - How to obtain a paper copy after giving consent.
 - How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
 - Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
 - Procedures to update the 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.
-

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 due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations sections 1.6050S-2 and 1.6050S-4. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433.

Part 5
Additional Instructions for Substitute
Forms 1098, 1097-BTC, 1099, 5498, W-2G, and 1042-S

Section 5.1 — Paper Substitutes for Form 1042-S

5.1.1
Paper Substitutes

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

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

5.1.2
Time Frame For Submission of
Form 1042-S

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

5.1.3
Revisions

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

5.1.4
Obtaining Copies

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

5.1.5
Instructions For Withholding
Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Reproductions are not acceptable.
 - The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.
 - Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
 - The "AMENDED" and "PRO-RATA BASIS REPORTING" boxes must be printed at the top center of the form under the title and checked, if applicable.
 - Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.
-

**5.1.6
Substitute Form 1042-S Format
Requirements**

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agents. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
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	<ul style="list-style-type: none"> • Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering. • Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.
Dimensions	<ul style="list-style-type: none"> • The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes. • The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form. • The depth of a substitute Copy A must be a minimum of 5⅙ inches and a maximum of 5½ inches.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

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

5.2.1 OMB Requirements

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

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

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

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

5.2.3 Required Explanation to Users

All substitute forms (Copy A only) must state “For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.” (or “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” for Copy A of Form 1042-S).

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

Section 5.3 — Reproducible Copies of Forms

5.3.1 Introduction

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

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

5.3.2 Internet

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

Prices are subject to change. The cost of the DVD if purchased from NTIS at <http://www.irs.gov/formspubs/article/0,,id=108660,00.html> is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax – 703-605-6900 (For IRS DVD purchase only),
- By mail – to: National Technical Information Service, 5301 Shawnee Road, Alexandria, VA 22312

Note. Some forms on the DVD are intended as information only and may not be submitted as an official IRS form (for example, Forms 1099, W-2, and W-3). Additionally, Publication 1796 does not permit electronic filing. Several IRS forms are provided electronically on the IRS home page and on the IRS Tax Products DVD. But, for instance, Form 1096 and Copy A of 1098 series, 1099 series, and 5498 series cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in *Part 2* of this publication.

Section 5.4 — Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2009-49, 2009-51 I.R.B. 879, dated December 21, 2009, is superseded.

Part 6 Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

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

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

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

EXHIBIT A

Do Not Staple 6969

Form 1096 Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of U.S. Information Returns	OMB No. 1545-0108 2011											
FILER'S name													
Street address (including room or suite number)													
City, state, and ZIP 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											
1.40"	1.40"	1.20"											
4 Federal income tax withheld		5 Total amount reported with this Form 1096											
1.40"		1.90"											
6 Enter an "X" in only one box below to indicate the type of form being filed.													
7 If this is your final return , enter an "X" here <input type="checkbox"/>													
W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92
<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-K 10	1099-LTC 93	1099-MISC 96	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27
<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.

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 ▶
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Instructions

Reminder. The only acceptable method of filing information returns with Enterprise Computing Center—Martinsburg (ECC—MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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

Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2011 General Instructions for Certain Information Returns.

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

Preadressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

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

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2012.
- With Form 5498, file by May 31, 2012.

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

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Use the following three-line address

 Department of the Treasury
 Internal Revenue Service Center
 Austin, TX 73301

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. Cat. No. 144000 Form 1096 (2011)

Exhibit B

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1097-BTC		Bond Tax Credit
FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.				
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	1a March 15, 2011, allowance date credit \$	1b March 15, 2011, allowance date credit identification no.	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name		2a June 15, 2011, allowance date credit \$	2b June 15, 2011, allowance date credit identification no.	
Street address (including apt. no.)		3a September 15, 2011, allowance date credit \$	3b September 15, 2011, allowance date credit identification no.	
City, state, and ZIP code		4a December 15, 2011, allowance date credit \$	4b December 15, 2011, allowance date credit identification no.	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received a 2011 Form 1097-BTC for credit being reported		5 Other allowance date \$	5b Other allowance date credit identification no. \$	
Form 1097-BTC		Cat. No. 54293T		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		OMB No. 1545-2197 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1097-BTC		Bond Tax Credit
FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.				
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	1a March 15, 2011, allowance date credit \$	1b March 15, 2011, allowance date credit identification no.	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name		2a June 15, 2011, allowance date credit \$	2b June 15, 2011, allowance date credit identification no.	
Street address (including apt. no.)		3a September 15, 2011, allowance date credit \$	3b September 15, 2011, allowance date credit identification no.	
City, state, and ZIP code		4a December 15, 2011, allowance date credit \$	4b December 15, 2011, allowance date credit identification no.	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received a 2011 Form 1097-BTC for credit being reported		5 Other allowance date \$	5b Other allowance date credit identification no. \$	
Form 1097-BTC		Cat. No. 54293T		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 (Top Copy)

Annotations: 8.181, 3.33", 1.70", 0.65", 0.33", 0.50", 4.75", 2.80", 3.40", 2.83", 7.30", 8.00", 0.85"

Fields: RECIPIENT'S/LENDER'S name, address, and telephone number; OMB No. 1545-0901; 2012; Form 1098; RECIPIENT'S federal identification no.; PAYER'S social security number; PAYER'S/BORROWER'S name; Street address (including apt. no.); City, state, and ZIP code; Account number (see instructions); 1 Mortgage interest received from payer(s)/borrower(s); 2 Points paid on purchase of principal residence; 3 Refund of overpaid interest; 4

Text: **Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Form 1098 (Middle Copy)

Fields: RECIPIENT'S/LENDER'S name, address, and telephone number; OMB No. 1545-0901; 2012; Form 1098; RECIPIENT'S federal identification no.; PAYER'S social security number; PAYER'S/BORROWER'S name; Street address (including apt. no.); City, state, and ZIP code; Account number (see instructions); 1 Mortgage interest received from payer(s)/borrower(s); 2 Points paid on purchase of principal residence; 3 Refund of overpaid interest; 4

Text: **Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Form 1098 (Bottom Copy)

Fields: RECIPIENT'S/LENDER'S name, address, and telephone number; OMB No. 1545-0901; 2012; Form 1098; RECIPIENT'S federal identification no.; PAYER'S social security number; PAYER'S/BORROWER'S name; Street address (including apt. no.); City, state, and ZIP code; Account number (see instructions); 1 Mortgage interest received from payer(s)/borrower(s); 2 Points paid on purchase of principal residence; 3 Refund of overpaid interest; 4

Text: **Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

Exhibit E

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1098-E		Student Loan Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number		1 Student loan interest received by lender \$ 2.80*		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	BORROWER'S social security number			
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004. <input type="checkbox"/>		
Form 1098-E		Cat. No. 25088U		Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1098-E		Student Loan Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number		1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	BORROWER'S social security number			
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004. <input type="checkbox"/>		
Form 1098-E		Cat. No. 25088U		Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1098-E		Student Loan Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number		1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	BORROWER'S social security number			
BORROWER'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004. <input type="checkbox"/>		
Form 1098-E		Cat. No. 25088U		Department of the Treasury - Internal Revenue Service
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Exhibit F

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"		
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2011 Form 1098-T	Tuition Statement
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2011 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>	
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T Cat. No. 25087J Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"		
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2011 Form 1098-T	Tuition Statement
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2011 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>	
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T Cat. No. 25087J Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25"		
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2011 Form 1098-T	Tuition Statement
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2011 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>	
City, state, and ZIP code		8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T Cat. No. 25087J 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 G

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2011 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check here if the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City, state, and ZIP code		6 Description of property		
Account number (see instructions)				
8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2011 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check here if the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City, state, and ZIP code		6 Description of property		
Account number (see instructions)				
8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2011 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.				
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check here if the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City, state, and ZIP code		6 Description of property		
Account number (see instructions)				

Exhibit H

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	<div style="font-size: 2em; font-weight: bold;">2011</div>	
		1b Date of acquisition	Form 1099-B		
		2 Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds	1.90*	
		\$	}	Gross proceeds less commissions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Cost or other basis	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 2011 General Instructions for Certain Information Returns.	
		\$	\$ 3.90*		
RECIPIENT'S name		5 Wash sale loss disallowed	6 Check if a noncovered security		
		\$ 1.40*	1.40* <input type="checkbox"/>		
Street address (including apt. no.)		7	8 Type of gain or loss		
City, state, and ZIP code		9 Description	Short-term <input type="checkbox"/>	Long-term <input type="checkbox"/>	
Account number (see instructions)	2nd TIN not	10 Profit or (loss) realized in 2011 on closed contracts	11 Unrealized profit or (loss) on open contracts—12/31/2010	14 Bartering	
\$ 2.80*	<input type="checkbox"/>	\$	\$ 4.15*	\$	
CUSIP number		12 Unrealized profit or (loss) on open contracts—12/31/2011	13 Aggregate profit or (loss) on contracts	15 Check if loss not allowed based on amount in box 2 <input type="checkbox"/>	
		\$.60*	\$	\$	
Form 1099-B		Cat. No. 14411V		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					

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	<div style="font-size: 2em; font-weight: bold;">2011</div>	
		1b Date of acquisition	Form 1099-B		
		2 Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds		
		\$	}		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Cost or other basis	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 2011 General Instructions for Certain Information Returns.	
		\$	\$		
RECIPIENT'S name		5 Wash sale loss disallowed	6 Check if a noncovered security		
		\$	<input type="checkbox"/>		
Street address (including apt. no.)		7	8 Type of gain or loss		
City, state, and ZIP code		9 Description	Short-term <input type="checkbox"/>	Long-term <input type="checkbox"/>	
Account number (see instructions)	2nd TIN not	10 Profit or (loss) realized in 2011 on closed contracts	11 Unrealized profit or (loss) on open contracts—12/31/2010	14 Bartering	
	<input type="checkbox"/>	\$	\$	\$	
CUSIP number		12 Unrealized profit or (loss) on open contracts—12/31/2011	13 Aggregate profit or (loss) on contracts	15 Check if loss not allowed based on amount in box 2 <input type="checkbox"/>	
		\$	\$	\$	
Form 1099-B		Cat. No. 14411V		Department of the Treasury - Internal Revenue Service	
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Exhibit J

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>CORPORATION'S name, street address, city, state, ZIP code, and telephone no.</p> </div> <div style="width: 45%;"> <p>1 Date of sale or exchange</p> </div> </div>		OMB No. 1545-1814 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd* ← 1.40" →	4 Classes of stock exchanged ← 1.40" →		
		3 No. of shares exchanged ← 1.40" →	← 1.35" →		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City, state, and ZIP code ← 3.40" →					
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.			
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			
7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>CORPORATION'S name, street address, city, state, ZIP code, and telephone no.</p> </div> <div style="width: 45%;"> <p>1 Date of sale or exchange</p> </div> </div>		OMB No. 1545-1814 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd* \$	4 Classes of stock exchanged		
		3 No. of shares exchanged	← 1.35" →		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.			
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			
7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>CORPORATION'S name, street address, city, state, ZIP code, and telephone no.</p> </div> <div style="width: 45%;"> <p>1 Date of sale or exchange</p> </div> </div>		OMB No. 1545-1814 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd* \$	4 Classes of stock exchanged		
		3 No. of shares exchanged	← 1.35" →		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.			
Form 1099-CAP Cat. No. 35115M Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			

Exhibit K

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0110		2011	Dividends and Distributions
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends		Form 1099-DIV			
		\$					
		1b Qualified dividends		← 1.40" →			
		\$					
PAYER'S federal identification number		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain		Copy A For Internal Revenue Service Center	
		\$		\$			
RECIPIENT'S identification number		2c Section 1202 gain		2d Collectibles (28%) gain		File with Form 1096.	
		\$		\$			
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
		\$		\$			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$					
City, state, and ZIP code		8 Cash liquidation distributions		9 Noncash liquidation distributions			
		\$		\$			
Account number (see instructions)		2nd TIN not.		← 4.50" →			
		← 2.80" →		← .60" →			
		<input type="checkbox"/>					
Form 1099-DIV		Cat. No. 14415N		Department of the Treasury - Internal Revenue Service			
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9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0110		2011	Dividends and Distributions
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends		Form 1099-DIV			
		\$					
		1b Qualified dividends					
		\$					
PAYER'S federal identification number		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain		Copy A For Internal Revenue Service Center	
		\$		\$			
RECIPIENT'S identification number		2c Section 1202 gain		2d Collectibles (28%) gain		File with Form 1096.	
		\$		\$			
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
		\$		\$			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$					
City, state, and ZIP code		8 Cash liquidation distributions		9 Noncash liquidation distributions			
		\$		\$			
Account number (see instructions)		2nd TIN not.					
		<input type="checkbox"/>					
		<input type="checkbox"/>					
Form 1099-DIV		Cat. No. 14415N		Department of the Treasury - Internal Revenue Service			
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Exhibit L

8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation \$ 1.40 2 State or local income tax refunds, credits, or offsets \$		OMB No. 1545-0120 2011 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 2011 General Instructions for Certain Information Returns.
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	
RECIPIENT'S name	5 ATAA/RTAA payments \$		6 Taxable grants \$		
Street address (including apt. no.)	7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>		
City, state, and ZIP code	9 Market gain \$				
Account number (see instructions)	10a State	10b State identification no.	11 State income tax withheld \$		
Form 1099-G		Cat. No. 14438M		Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page			Do Not Cut or Separate Forms on This Page		
8888 <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 2011 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 2011 General Instructions for Certain Information Returns.
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	
RECIPIENT'S name	5 ATAA/RTAA payments \$		6 Taxable grants \$		
Street address (including apt. no.)	7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>		
City, state, and ZIP code	9 Market gain \$				
Account number (see instructions)	10a State	10b State identification no.	11 State income tax withheld \$		
Form 1099-G		Cat. No. 14438M		Department of the Treasury - Internal Revenue Service	
8888 <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 2011 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 2011 General Instructions for Certain Information Returns.
PAYER'S name, street address, city, state, ZIP code, and telephone no.	PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	
RECIPIENT'S name	5 ATAA/RTAA payments \$		6 Taxable grants \$		
Street address (including apt. no.)	7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>		
City, state, and ZIP code	9 Market gain \$				
Account number (see instructions)	10a State	10b State identification no.	11 State income tax withheld \$		
Form 1099-G		Cat. No. 14438M		Department of the Treasury - Internal Revenue Service	

Exhibit N

9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Interest Income</div>	
		1 Interest income \$			
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty \$		<div style="font-weight: bold;">Form 1099-INT</div>	
		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
RECIPIENT'S name		4 Federal income tax withheld \$		5 Investment expenses \$	
Street address (including apt. no.)		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City, state, and ZIP code		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		.60*		Cat. No. 14410K	
Department of the Treasury - Internal Revenue Service					
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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Interest Income</div>	
		1 Interest income \$			
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty \$		<div style="font-weight: bold;">Form 1099-INT</div>	
		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
RECIPIENT'S name		4 Federal income tax withheld \$		5 Investment expenses \$	
Street address (including apt. no.)		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City, state, and ZIP code		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		Cat. No. 14410K		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					
9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Interest Income</div>	
		1 Interest income \$			
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty \$		<div style="font-weight: bold;">Form 1099-INT</div>	
		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
RECIPIENT'S name		4 Federal income tax withheld \$		5 Investment expenses \$	
Street address (including apt. no.)		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City, state, and ZIP code		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service	

Exhibit O

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		4.50"	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2011
		2 Accelerated death benefits paid \$	Form 1099-LTC
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no. ← 1.40" →
POLICYHOLDER'S name ← 3.40" →		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.) ← 2.80" →	
City, state, and ZIP code		City, state, and ZIP code	
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified
Form 1099-LTC		Cat. No. 23021Z	
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			
9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2011
		2 Accelerated death benefits paid \$	Form 1099-LTC
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.
POLICYHOLDER'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City, state, and ZIP code		City, state, and ZIP code	
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified
Form 1099-LTC		Cat. No. 23021Z	
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			
9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2011
		2 Accelerated death benefits paid \$	Form 1099-LTC
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.
POLICYHOLDER'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City, state, and ZIP code		City, state, and ZIP code	
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified
Form 1099-LTC		Cat. No. 23021Z	
Department of the Treasury - Internal Revenue Service			

Exhibit P

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2011	Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		Form 1099-MISC			
PAYER'S federal identification number		2 Royalties		4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income		5 Fishing boat proceeds			
RECIPIENT'S name		6 Medical and health care payments		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City, state, and ZIP code		11		12		13 Excess golden parachute payments	
Account number (see instructions)		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney		16 State tax withheld		15b Section 409A income	
\$		15a Section 409A deferrals		17 State/Payer's state no.			
\$		16 State tax withheld		18 State income		\$	
Form 1099-MISC		Cat. No. 14425J		Department of the Treasury - Internal Revenue Service			

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		2011	Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		Form 1099-MISC			
PAYER'S federal identification number		2 Royalties		4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		3 Other income		5 Fishing boat proceeds			
RECIPIENT'S name		6 Medical and health care payments		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City, state, and ZIP code		11		12		13 Excess golden parachute payments	
Account number (see instructions)		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
2nd TIN not <input type="checkbox"/>		14 Gross proceeds paid to an attorney		16 State tax withheld		15b Section 409A income	
\$		15a Section 409A deferrals		17 State/Payer's state no.			
\$		16 State tax withheld		18 State income		\$	
Form 1099-MISC		Cat. No. 14425J		Department of the Treasury - Internal Revenue Service			

Exhibit Q

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">PAYER'S name, street address, city, state, ZIP code, and telephone no.</td> <td style="width: 10%; padding: 2px;">1 Original issue discount for 2011 \$ 1.40</td> <td style="width: 40%; padding: 2px;">OMB No. 1545-0117</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Other periodic interest \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2011</td> </tr> <tr> <td colspan="2" style="padding: 2px;"></td> <td style="padding: 2px;">Form 1099-OID</td> </tr> </table>		PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$ 1.40	OMB No. 1545-0117		2 Other periodic interest \$	2011			Form 1099-OID	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$ 1.40	OMB No. 1545-0117											
	2 Other periodic interest \$	2011											
		Form 1099-OID											
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.									
RECIPIENT'S name		5 Description											
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$											
City, state, and ZIP code		7 Investment expenses \$											
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>												
Form 1099-OID		Cat. No. 14421R		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													
9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">PAYER'S name, street address, city, state, ZIP code, and telephone no.</td> <td style="width: 10%; padding: 2px;">1 Original issue discount for 2011 \$</td> <td style="width: 40%; padding: 2px;">OMB No. 1545-0117</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Other periodic interest \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2011</td> </tr> <tr> <td colspan="2" style="padding: 2px;"></td> <td style="padding: 2px;">Form 1099-OID</td> </tr> </table>		PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$	OMB No. 1545-0117		2 Other periodic interest \$	2011			Form 1099-OID	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$	OMB No. 1545-0117											
	2 Other periodic interest \$	2011											
		Form 1099-OID											
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.									
RECIPIENT'S name		5 Description											
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$											
City, state, and ZIP code		7 Investment expenses \$											
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>												
Form 1099-OID		Cat. No. 14421R		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													
9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">PAYER'S name, street address, city, state, ZIP code, and telephone no.</td> <td style="width: 10%; padding: 2px;">1 Original issue discount for 2011 \$</td> <td style="width: 40%; padding: 2px;">OMB No. 1545-0117</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Other periodic interest \$</td> <td style="text-align: center; vertical-align: middle; font-size: 2em; font-weight: bold;">2011</td> </tr> <tr> <td colspan="2" style="padding: 2px;"></td> <td style="padding: 2px;">Form 1099-OID</td> </tr> </table>		PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$	OMB No. 1545-0117		2 Other periodic interest \$	2011			Form 1099-OID	Original Issue Discount
PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Original issue discount for 2011 \$	OMB No. 1545-0117											
	2 Other periodic interest \$	2011											
		Form 1099-OID											
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.									
RECIPIENT'S name		5 Description											
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations \$											
City, state, and ZIP code		7 Investment expenses \$											
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>												
Form 1099-OID		Cat. No. 14421R		Department of the Treasury - Internal Revenue Service									

Exhibit S

3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		← 4.5" →	
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number 2.83"		1 Gross distribution \$	OMB No. 1545-1760 2011 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number		2 Earnings \$	3 Basis \$
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)		4 Trustee-to-trustee transfer 1.4"	5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>
		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	3.25"
		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
Form 1099-Q		Cat. No. 32223J	
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	

3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		← 4.5" →	
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$	OMB No. 1545-1760 2011 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number		2 Earnings \$	3 Basis \$
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)		4 Trustee-to-trustee transfer <input type="checkbox"/>	5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>
		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
Form 1099-Q		Cat. No. 32223J	
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	

3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		← 4.5" →	
PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$	OMB No. 1545-1760 2011 Form 1099-Q
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number		2 Earnings \$	3 Basis \$
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)		4 Trustee-to-trustee transfer <input type="checkbox"/>	5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>
		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
Form 1099-Q		Cat. No. 32223J	
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 T

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119 2011 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$ _____	2a Taxable amount \$ _____		Total distribution <input type="checkbox"/>
PAYER'S federal identification number		2b Taxable amount not determined <input type="checkbox"/>			
RECIPIENT'S identification number		3 Capital gain (included in box 2a) \$ _____	4 Federal income tax withheld \$ _____		Copy A For Internal Revenue Service Center File with Form 1096.
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)	8 Other		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$ _____	11 1st year of desig. Roth contrib.	12 State tax withheld \$ _____	13 State/Payer's state no.	14 State distribution \$ _____	
Account number (see instructions)		15 Local tax withheld \$ _____	16 Name of locality	17 Local distribution \$ _____	
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service	
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9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119 2011 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$ _____	2a Taxable amount \$ _____		Total distribution <input type="checkbox"/>
PAYER'S federal identification number		2b Taxable amount not determined <input type="checkbox"/>			
RECIPIENT'S identification number		3 Capital gain (included in box 2a) \$ _____	4 Federal income tax withheld \$ _____		Copy A For Internal Revenue Service Center File with Form 1096.
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)	8 Other		For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$ _____	11 1st year of desig. Roth contrib.	12 State tax withheld \$ _____	13 State/Payer's state no.	14 State distribution \$ _____	
Account number (see instructions)		15 Local tax withheld \$ _____	16 Name of locality	17 Local distribution \$ _____	
Form 1099-R		Cat. No. 14436Q		Department of the Treasury - Internal Revenue Service	

Exhibit U

7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0997	
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form 1099-S</div>	
		2 Gross proceeds			
		\$		Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</small>	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)			
TRANSFEROR'S name					
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
City, state, and ZIP code					
Account or escrow number (see instructions)		5 Buyer's part of real estate tax		General Instructions for Certain Information Returns.	
		\$			
Form 1099-S		Cat. No. 64292E		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					
7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0997	
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form 1099-S</div>	
		2 Gross proceeds			
		\$		Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</small>	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)			
TRANSFEROR'S name					
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
City, state, and ZIP code					
Account or escrow number (see instructions)		5 Buyer's part of real estate tax		General Instructions for Certain Information Returns.	
		\$			
Form 1099-S		Cat. No. 64292E		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					
7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0997	
FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing		<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form 1099-S</div>	
		2 Gross proceeds			
		\$		Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</small>	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)			
TRANSFEROR'S name					
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
City, state, and ZIP code					
Account or escrow number (see instructions)		5 Buyer's part of real estate tax		General Instructions for Certain Information Returns.	
		\$			
Form 1099-S		Cat. No. 64292E		Department of the Treasury - Internal Revenue Service	

Exhibit V

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2011 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		Form 1099-SA			
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2011 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		Form 1099-SA			
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2011 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		Form 1099-SA			
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		Department of the Treasury - Internal Revenue Service	

Exhibit W

2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2129 Form 3921 (Rev. October 2010)		Exercise of an Incentive Stock Option Under Section 422(b)
TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	2 Date option exercised	
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 No. of shares transferred		
City, state, and ZIP code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
Account number (see instructions)				
Form 3921 (Rev. October 2010)		Cat. No. 411790		Department of the Treasury - Internal Revenue Service
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2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2129 Form 3921 (Rev. October 2010)		Exercise of an Incentive Stock Option Under Section 422(b)
TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	2 Date option exercised	
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 No. of shares transferred		
City, state, and ZIP code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
Account number (see instructions)				
Form 3921 (Rev. October 2010)		Cat. No. 411790		Department of the Treasury - Internal Revenue Service
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Exhibit X

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Form 3922 (Rev. October 2010)		Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129			
		2 Date option exercised				
		CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$			
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred			
		City, state, and ZIP code		7 Date legal title transferred		
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.				
		\$				

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

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2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Form 3922 (Rev. October 2010)		Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the most current version of the General Instructions for Certain Information Returns.
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129			
		2 Date option exercised				
		CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$			
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred			
		City, state, and ZIP code		7 Date legal title transferred		
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.				
		\$				

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

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Exhibit Y

2028 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code</td> <td style="width: 50%; padding: 5px;"> 1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____ </td> <td style="width: 50%; padding: 5px; text-align: center;"> OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498 </td> <td style="width: 50%; padding: 5px; text-align: center;"> IRA Contribution Information </td> </tr> <tr> <td style="padding: 5px;">TRUSTEE'S or ISSUER'S federal identification no. _____</td> <td style="padding: 5px;"> 5 Fair market value of account \$ _____ ← 1.40" → </td> <td style="padding: 5px;"> 4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____ </td> <td style="padding: 5px; text-align: center;"> Copy A For Internal Revenue Service Center File with Form 1096. </td> </tr> <tr> <td style="padding: 5px;">PARTICIPANT'S name</td> <td style="padding: 5px;"> 7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> 8 SEP contributions \$ _____ 9 SIMPLE contributions \$ _____ </td> <td style="padding: 5px;"> 10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____ </td> <td style="padding: 5px; text-align: center;"> For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. </td> </tr> <tr> <td style="padding: 5px;">Street address (including apt. no.)</td> <td style="padding: 5px;"> 13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" → </td> <td style="padding: 5px;"> 13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" → </td> <td></td> </tr> <tr> <td style="padding: 5px;">City, state, and ZIP code</td> <td colspan="3" style="padding: 5px;">Account number (see instructions)</td> </tr> </table>		TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498	IRA Contribution Information	TRUSTEE'S or ISSUER'S federal identification no. _____	5 Fair market value of account \$ _____ ← 1.40" →	4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____	Copy A For Internal Revenue Service Center File with Form 1096.	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 \$ _____	10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	Street address (including apt. no.)	13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" →	13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" →		City, state, and ZIP code	Account number (see instructions)		
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498	IRA Contribution Information																				
TRUSTEE'S or ISSUER'S federal identification no. _____	5 Fair market value of account \$ _____ ← 1.40" →	4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____	Copy A For Internal Revenue Service Center File with Form 1096.																				
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 \$ _____	10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.																				
Street address (including apt. no.)	13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" →	13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" →																					
City, state, and ZIP code	Account number (see instructions)																						

Form **5498** Cat. No. 50010C 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

2028 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code</td> <td style="width: 50%; padding: 5px;"> 1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____ </td> <td style="width: 50%; padding: 5px; text-align: center;"> OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498 </td> <td style="width: 50%; padding: 5px; text-align: center;"> IRA Contribution Information </td> </tr> <tr> <td style="padding: 5px;">TRUSTEE'S or ISSUER'S federal identification no. _____</td> <td style="padding: 5px;"> 5 Fair market value of account \$ _____ ← 1.40" → </td> <td style="padding: 5px;"> 4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____ </td> <td style="padding: 5px; text-align: center;"> Copy A For Internal Revenue Service Center File with Form 1096. </td> </tr> <tr> <td style="padding: 5px;">PARTICIPANT'S name</td> <td style="padding: 5px;"> 7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> 8 SEP contributions \$ _____ 9 SIMPLE contributions \$ _____ </td> <td style="padding: 5px;"> 10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____ </td> <td style="padding: 5px; text-align: center;"> For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. </td> </tr> <tr> <td style="padding: 5px;">Street address (including apt. no.)</td> <td style="padding: 5px;"> 13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" → </td> <td style="padding: 5px;"> 13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" → </td> <td></td> </tr> <tr> <td style="padding: 5px;">City, state, and ZIP code</td> <td colspan="3" style="padding: 5px;">Account number (see instructions)</td> </tr> </table>		TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498	IRA Contribution Information	TRUSTEE'S or ISSUER'S federal identification no. _____	5 Fair market value of account \$ _____ ← 1.40" →	4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____	Copy A For Internal Revenue Service Center File with Form 1096.	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 \$ _____	10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	Street address (including apt. no.)	13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" →	13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" →		City, state, and ZIP code	Account number (see instructions)		
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ _____ 2 Rollover contributions \$ _____ 3 Roth IRA conversion amount \$ _____	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 5498	IRA Contribution Information																				
TRUSTEE'S or ISSUER'S federal identification no. _____	5 Fair market value of account \$ _____ ← 1.40" →	4 Recharacterized contributions \$ _____ 6 Life insurance cost included in box 1 \$ _____	Copy A For Internal Revenue Service Center File with Form 1096.																				
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 \$ _____	10 Roth IRA contributions \$ _____ 11 Check if RMD for 2012 <input type="checkbox"/> 12a RMD date \$ _____ 12b RMD amount \$ _____	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.																				
Street address (including apt. no.)	13a Postponed contribution \$ _____ 14a Repayments \$ _____ ← 1.40" →	13b Year \$ _____ 13c Code \$ _____ 14b Code ← 1.40" →																					
City, state, and ZIP code	Account number (see instructions)																						

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

Exhibit Z

7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		2011	Form 5498-ESA	Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$			
TRUSTEE'S/ISSUER'S federal identification no. BENEFICIARY'S social security number		2 Rollover contributions	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.		
BENEFICIARY'S name						
Street address (including apt. no.)						
City, state, and ZIP code						
Account number (see instructions)						
Form 5498-ESA		Cat. No. 34011J		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						
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		2011	Form 5498-ESA	Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$			
TRUSTEE'S/ISSUER'S federal identification no. BENEFICIARY'S social security number		2 Rollover contributions	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.		
BENEFICIARY'S name						
Street address (including apt. no.)						
City, state, and ZIP code						
Account number (see instructions)						
Form 5498-ESA		Cat. No. 34011J		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						
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1815		2011	Form 5498-ESA	Coverdell ESA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	\$			
TRUSTEE'S/ISSUER'S federal identification no. BENEFICIARY'S social security number		2 Rollover contributions	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.		
BENEFICIARY'S name						
Street address (including apt. no.)						
City, state, and ZIP code						
Account number (see instructions)						
Form 5498-ESA		Cat. No. 34011J		Department of the Treasury - Internal Revenue Service		

Exhibit AA

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		2011	HSA, Archer MSA, or Medicare Advantage MSA Information
TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011		\$			
		2 Total contributions made in 2011		\$			
TRUSTEE'S federal identification number		PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2012 for 2011		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
				\$			
PARTICIPANT'S name		4 Rollover contributions		5 Fair market value of HSA, Archer MSA, or MA MSA			
		\$		\$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/>					
		Archer MSA <input type="checkbox"/>					
City, state, and ZIP code		MA MSA <input type="checkbox"/>					
Account number (see instructions)							
Form 5498-SA		Cat. No. 38467V		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							
2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		2011	HSA, Archer MSA, or Medicare Advantage MSA Information
TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011		\$			
		2 Total contributions made in 2011		\$			
TRUSTEE'S federal identification number		PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2012 for 2011		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
				\$			
PARTICIPANT'S name		4 Rollover contributions		5 Fair market value of HSA, Archer MSA, or MA MSA			
		\$		\$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/>					
		Archer MSA <input type="checkbox"/>					
City, state, and ZIP code		MA MSA <input type="checkbox"/>					
Account number (see instructions)							
Form 5498-SA		Cat. No. 38467V		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							
2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		2011	HSA, Archer MSA, or Medicare Advantage MSA Information
TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011		\$			
		2 Total contributions made in 2011		\$			
TRUSTEE'S federal identification number		PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2012 for 2011		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.	
				\$			
PARTICIPANT'S name		4 Rollover contributions		5 Fair market value of HSA, Archer MSA, or MA MSA			
		\$		\$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/>					
		Archer MSA <input type="checkbox"/>					
City, state, and ZIP code		MA MSA <input type="checkbox"/>					
Account number (see instructions)							
Form 5498-SA		Cat. No. 38467V		Department of the Treasury - Internal Revenue Service			

Exhibit BB

3232		<input type="checkbox"/> CORRECTED		OMB No. 1545-0238 2011 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. File with Form 1096. Copy A For Internal Revenue Service Center	
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier	← 1.45" ← 1.45" ← 1.40"		
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	← 2.85" ← 1.40"		
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.		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.		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 Cat. No. 10138V Department of the Treasury - Internal Revenue Service	

3232		<input type="checkbox"/> CORRECTED		OMB No. 1545-0238 2011 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. File with Form 1096. Copy A For Internal Revenue Service Center	
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier			
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld			
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.		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.		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 Cat. No. 10138V Department of the Treasury - Internal Revenue Service	

3232		<input type="checkbox"/> CORRECTED		OMB No. 1545-0238 2011 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. File with Form 1096. Copy A For Internal Revenue Service Center	
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier			
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld			
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.		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.		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 Cat. No. 10138V Department of the Treasury - Internal Revenue Service	

Exhibit CC

Form 1042-S		Foreign Person's U.S. Source Income			2011		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Subject to Withholding					Copy A for Internal Revenue Service	
		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING				5.50"
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	7 Federal tax withheld			
				6 Exemption code	8 Withholding by other agents			
				9 Total withholding credit				
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶				
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld	24 Payer's state tax no.	25 Name of state		
				7.25"				
For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.								Cat. No. 11386R Form 1042-S (2011)

Form 1042-S		Foreign Person's U.S. Source Income			2011		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Subject to Withholding					Copy A for Internal Revenue Service	
		<input type="checkbox"/> AMENDED		<input type="checkbox"/> PRO-RATA BASIS REPORTING				8.00"
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	7 Federal tax withheld			
				6 Exemption code	8 Withholding by other agents			
				9 Total withholding credit				
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶				
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld	24 Payer's state tax no.	25 Name of state		
For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.								Cat. No. 11386R Form 1042-S (2011)

Exhibit DD

4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2140	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	Form 8935 (March 2009)
		Airline Payments Report	
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount
RECIPIENT'S name		2a	2b \$
← 3.40° →		3a	3b \$
Street address (including apt. no.)		4a	4b \$
← 2.80° →		5a	5b \$
City, state, and ZIP code		6a	6b \$
← 1.40° →			
		Copy A For Internal Revenue Service Center	
		For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
Form 8935 (3-2009)		Cat. No. 37750T	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	
4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2140	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	Form 8935 (March 2009)
		Airline Payments Report	
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount
RECIPIENT'S name		2a	2b \$
		3a	3b \$
Street address (including apt. no.)		4a	4b \$
City, state, and ZIP code		5a	5b \$
		6a	6b \$
		Copy A For Internal Revenue Service Center	
		For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
Form 8935 (3-2009)		Cat. No. 37750T	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	
4444 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2140	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	Form 8935 (March 2009)
		Airline Payments Report	
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount
RECIPIENT'S name		2a	2b \$
		3a	3b \$
Street address (including apt. no.)		4a	4b \$
City, state, and ZIP code		5a	5b \$
		6a	6b \$
		Copy A For Internal Revenue Service Center	
		For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).	
Form 8935 (3-2009)		Cat. No. 37750T	Department of the Treasury - Internal Revenue Service

Note. This revenue procedure will be reproduced as the next revision of IRS Publication 1167, General Rules and Specifications for Substitute Forms and Schedules.

Rev. Proc. 2011-61

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Only those substitute forms that comply fully with these requirements are acceptable. This revenue procedure is updated as required to reflect pertinent tax year form changes and to meet processing and/or legislative requirements.

**1.1.4
Forms Covered by This Revenue Procedure**

The following types of forms are covered by this revenue procedure:

- IRS tax forms and their related schedules,
- Worksheets as they appear in instruction packages,
- Applications for permission to file returns electronically and forms used as required documentation for electronically filed returns,
- Powers of Attorney,
- Over-the-counter estimated tax payment vouchers, and
- Forms and schedules relating to partnerships, exempt organizations, and employee plans.

**1.1.5
Forms Not Covered by This Revenue Procedure**

The following types of forms are not covered by this revenue procedure:

- W-2 and W-3 (see Publication 1141 for information on these forms),
- W-2c and W-3c (see Publication 1223 for information on these forms),
- 941, Schedule B (Form 941) and Schedule R (Form 941) (see Publication 4436 for information on these forms),
- 1096, 1097-BTC, 1098 series, 1099 series, 3921, 3922, 5498 series, W-2G, 1042-S, and 8935 (see Publication 1179 for information on these forms),
- 8027 (see Publication 1239 for information on this form),
- Federal Tax Deposit (FTD) coupons, which may not be reproduced,
- Forms 1040-ES (OCR) and 1041-ES (OCR), which may not be reproduced,
- Forms 5500, 5500-SF and associated schedules (For more information on these forms, see the Department of Labor website at www.efast.dol.gov),
- Forms 5300, 5307, 8717, and 8905, bar-coded forms requiring separate approval,
- FinCEN forms, TD F 90-22 forms, and Form 8300,
- Requests for information or documentation initiated by the IRS,
- Forms used internally by the IRS,
- State tax forms,
- Forms developed outside the IRS, and
- General Instructions and Specific Instructions (These are not reviewed by the Substitute Forms Program Unit).

Section 1.2 – IRS Contacts

**1.2.1
Where To Send Substitute Forms**

Send your substitute forms for approval to the following offices (do not send forms with taxpayer data):

Form	Office and Address
All FinCEN family of forms, TD F 90-22 family of forms, and Form 8300	Enterprise Computing Center Detroit (ECC-D) BSA Compliance Branch P.O. Box 32063 Detroit, MI 48232-0063
Form 8300, FBAR, and Casino CTR [FinCEN Form 103]	Enterprise Computing Center Detroit (ECC-D) BSA Compliance Branch P.O. Box 32621 Detroit, MI 48232-0621

Form	Office and Address
5500, 5500-SF, and Schedules for Form 5500	Check EFAST2 information at the Department of Labor's website at www.efast.dol.gov
5300, 5307, 8717, and 8905	Jennifer.L.Frederick@irs.gov
Software developer vouchers (See <i>Sections 2.3.7 - 2.3.9.</i>)	Internal Revenue Service Attn: Doris Bethea, C5-266 5000 Ellin Rd. Lanham, MD 20706 Doris.E.Bethea@irs.gov or Brenda.C.Martinez@irs.gov
All others (except W-2, W-2c, W-3, W-3c, 941, Schedules B and R (Form 941), 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, 8027 and 8935) covered by this publication	Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:T:M:S 1111 Constitution Avenue, NW Room 6526 Washington, DC 20224

In addition, the Substitute Forms Program Unit can be contacted via email at substituteforms@irs.gov. Please include "PDF Submissions" on the subject line.

For questions about Forms W-2 and W-3, refer to IRS Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3. For Forms W-2c and W-3c, refer to IRS Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c. For Form 941 and Schedules B and R (Form 941), refer to IRS Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941) and Schedule R (Form 941). For Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, and 8935, refer to IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns. For Form 8027, refer to IRS Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically.

Section 1.3 – What's New

1.3.1 What's New

The following changes have been made to Publication 1167 since the last revision (March 2010).

- **Website reference change.** The IRS website will now be referred to as IRS.gov rather than www.irs.gov.
- **Enterprise Computing Center name change.** The Enterprise Computing Center-Martinburg (ECC) is now referred to as The Internal Revenue Service/Information Returns Branch (IRS/IRB).
- **Section 3.2.4 deleted.** References to carbon paper are obsolete.
- **Section 3.6.3 deleted.** Because tax packages are no longer being automatically distributed to taxpayers, preprinted labels are no longer necessary.
- **Revised Section 4.3.** *Section 4.3* has been revised to reflect changes concerning IRS Publication 1796.
- **Section 6.2.2 updated.** Software that creates computer-generated paper substitute forms must now contain a 3-letter source Code. See *Section 6.2.2*.
- **Section 7.2 deleted.** Because tax packages are no longer being automatically distributed to taxpayers, envelope specifications are no longer necessary.
- **We made editorial changes as needed.**

Section 1.4 – Definitions

1.4.1 Substitute Form

A tax form (or related schedule) that differs in any way from the official version and is intended to replace the form that is printed and distributed by the IRS. This term also covers those approved substitute forms exhibited in this revenue procedure.

1.4.2 Printed/Preprinted Form

A form produced using conventional printing processes, or a printed form which has been reproduced by photocopying or a similar process.

1.4.3 Preprinted Pin-Fed Form

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

1.4.4 Computer Prepared Substitute Form

A preprinted form in which the taxpayer's tax entry information has been inserted by a computer, computer printer, or other computer-type equipment.

1.4.5 Computer Generated Substitute Tax Return or Form

A tax return or form that is entirely designed and printed using a computer printer on plain white paper. This return or form must conform to the physical layout of the corresponding IRS form, although the typeface may differ. The text should match the text on the officially printed form as closely as possible. Condensed text and abbreviations will be considered on a case-by-case basis.

Exception. All jurats (perjury statements) must be reproduced verbatim.

1.4.6 Manually Prepared Form

A preprinted reproduced form in which the taxpayer's tax entry information is entered by an individual using a pen, pencil, typewriter, or other non-automated equipment.

1.4.7 Graphics

Parts of a printed tax form that are not tax amount entries or required text. Examples of graphics are line numbers, captions, shadings, special indicators, borders, rules, and strokes created by typesetting, photographics, photocomposition, etc.

1.4.8 Acceptable Reproduced Form

A legible photocopy or an exact replica of an original form.

**1.4.9
Supporting Statement
(Supplemental Schedule)**

A document providing detailed information to support a line entry on an official or approved substitute form and filed with (attached to) a tax return.

Note. A supporting statement is not a tax form and does not take the place of an official form.

**1.4.10
Specific Form Terms**

The following specific terms are used throughout this revenue procedure in reference to all substitute forms: format, sequence, line reference, item caption, and data entry field.

**1.4.11
Format**

The overall physical arrangement and general layout of a substitute form.

**1.4.12
Sequence**

Sequence is an integral part of the total format requirement. The substitute form should show the same numeric and logical placement order of data, as shown on the official form.

**1.4.13
Line Reference**

The line numbers, letters, or alphanumerics used to identify each captioned line on an official form. These line references are printed to the immediate left of each caption and/or data entry field.

**1.4.14
Item Caption**

The text on each line of a form, which identifies the data required.

**1.4.15
Data Entry Field**

Designated areas for the entry of data such as dollar amounts, quantities, responses and checkboxes.

**1.4.16
Advance Draft**

A draft version of a new or revised form may be posted to the IRS website for information purposes. Substitute forms may be submitted based on these advance drafts, but any submitter that receives forms approval based on these early drafts is responsible for monitoring and revising forms to mirror any revisions in the final forms provided by the IRS.

**1.4.17
Approval**

Generally, approval could be in writing or assumed after 20 business days from our receipt for forms that have not been substantially changed by the IRS. Also, this does not apply to newly created or substantially revised IRS forms.

Section 1.5 – Agreement

1.5.1 Important Stipulation of This Revenue Procedure

Any person or company who uses substitute forms and makes all or part of the changes specified in this revenue procedure agrees to the following stipulations.

- The IRS presumes that any required changes are made in accordance with these procedures and will not be disruptive to the processing of the tax return.
 - Should any of the changes be disruptive to the IRS's processing of the tax return, the person or company agrees to accept the determination of the IRS as to whether the form may continue to be filed.
 - The person or company agrees to work with the IRS in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email, or phone contact and may include the request for the re-submission of unacceptable forms.
-

1.5.2 Response Policy and Stipulations

The Substitute Forms Unit (the Unit) will email confirmation, as much as possible, of receipt of your forms submission. Your submission can be considered approved if you do not receive a response from the Unit within 20 business days of the receipt date. If the Unit anticipates problems in completing the review of your submission within the 20 business day period, the Unit will send an interim email notifying you of the extended period for review.

Once the substitute forms have been approved by the Substitute Forms Unit, you can release them after the final versions of the forms have been issued by the IRS. Before releasing the forms, you are responsible for updating forms approved as draft and for making form changes we requested.

The policy has the following stipulations.

- This 20-day policy applies to electronic submissions only. It does not apply to substitute forms submitted for approval by paper or fax.
 - The policy applies to submissions of 15 (optimal) or fewer items. Submissions of more than 15 items may require additional review time.
 - If you send a large number of submissions within a short period of time, processing may be delayed.
 - Delays in processing could occur if the Unit finds significant errors in your submission. The Unit will send you an interim email in this case.
 - Any anticipated problems in processing your submission within the 20-day period will generate an interim email on or about the 15th business day.
 - If any significant inaccuracies are discovered after the 20-day period, the Unit reserves the right to inform you and will require that changes be made to correct the inaccuracies.
 - The policy does not apply to substantially revised forms or to new forms created by the IRS for which you have already made an initial submission.
-

Part 2

General Guidelines for Submissions and Approvals

Section 2.1 – General Specifications for Approval

2.1.1 Overview

If you produce any tax forms following only those changes specifically outlined by the Substitute Forms Unit, you can generate your own substitute forms without further approval. If your changes are more extensive, you must get IRS approval before using substitute forms. More extensive changes can include the use of typefaces and sizes other than those found on the official form and the condensing of line item descriptions to save space.

Note. The 20-day turnaround policy may not apply to extensive changes.

2.1.2 Email Submissions

The Substitute Forms Program accepts substitute forms submissions via email. The email address is *substituteforms@irs.gov*. Please include the term “PDF Submissions” on the subject line.

Follow these guidelines.

- Your submission should include all the forms you wish to submit in one attached pdf file. **Do not email each form individually.**
- Small (optimally 15 forms), rather than large, submissions should expedite processing. A submission should contain a maximum of 15 forms.
- An approval check sheet listing the forms you are submitting should always be included in the pdf file along with the forms. See a sample check sheet in *Exhibit D*.
- Optimize pdf files before submitting.
- The maximum allowable email attachment is 2.5 megabytes.
- The Substitute Forms Unit accepts zip files.
- To alleviate delays during the peak time of September through December, submit advance draft forms as early as possible.

If the guidelines are not followed, you may need to resubmit.

Emailing pdf submissions will not expedite review and approval. The pdf submissions will be assigned a control number and put in queue along with mailed-in paper submissions. In addition to submitting forms via email, you may send your submissions to:

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

2.1.3 Expediting the Process

Follow these basic guidelines for expediting the process.

- Always include a check sheet for the Substitute Forms Unit’s response.
- Follow Publication 1167 for general substitute form guidelines. Follow the specialized publications produced by the Substitute Forms Unit for other specific forms.

- To spread out the workload, send in draft versions of substitute forms when they are posted.
Note. Be sure to make any changes to approved drafts before releasing final versions.
-

2.1.4 Schedules

Schedules are considered to be an integral part of a complete tax return. A schedule may be included as part of a form or printed separately.

2.1.5 Examples of Schedules That Must Be Submitted with the Return

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, is an example of this situation. Its Schedules A through U have pages numbered as part of the basic return. For Form 706 to be considered for approval, the entire form including Schedules A through U must be submitted.

2.1.6 Examples of Schedules That Can Be Submitted Separately

However, Schedules C, D, and E and Form 1040 are examples of schedules that can be submitted separately. Although printed by the IRS as a supplement to Form 1040, none of these schedules are required to be filed with Form 1040. These schedules may be separated from Form 1040 and submitted as substitute forms.

2.1.7 Use and Distribution of Unapproved Forms

The IRS is continuing a program to identify and contact tax return preparers, forms developers, and software publishers who use or distribute unapproved forms that do not conform to this revenue procedure. The use of unapproved forms hinders the processing of the returns.

Section 2.2 – Highlights of Permitted Changes and Requirements

2.2.1 Methods of Reproducing Internal Revenue Service Forms

There are methods of reproducing IRS printed tax forms suitable for use as substitutes without prior approval.

- You can photocopy most tax forms and use them instead of the official ones. The entire substitute form, including entries, must be legible.
 - You can reproduce any current tax form as cut sheets, snap sets, and marginally punched, pin-fed forms as long as you use an official IRS version as the master copy.
 - You can reproduce a form that requires a signature as a valid substitute form. Many tax forms (including returns) have a taxpayer signature requirement as part of the form layout. The jurat/perjury statement/signature line areas must be retained and worded exactly as on the official form. The requirement for a signature, by itself, does not prohibit a tax form from being properly computer-generated.
-

Section 2.3 – Vouchers

2.3.1 Overview

All payment vouchers (Forms 940-V, 941-V, 943-V, 945-V, 1040-V, 1041-V and 2290-V) must be reproduced in conjunction with their forms. Substitute vouchers must be the same size as the officially printed vouchers. Vouchers that are prepared for printing on a laser printer may include a scan line.

2.3.2 Scan Line Specifications

	NNNNNNNNN	AA	XXXX	NN	N	NNNNNN	NNN
<i>Item:</i>	A	B	C	D	E	F	G
A.	Social Security Number/Employer Identification Number (SSN/EIN) has 9 numeric (N) spaces.						
B.	Check Digits have 2 alpha (A) spaces.						
C.	Name Control has 4 alphanumeric (X) spaces.						
D.	Master File Tax (MFT) Code has 2 numeric (N) spaces (see below).						
E.	Taxpayer Identification Number (TIN) Type has 1 numeric (N) space (see below).						
F.	Tax Period has 6 numeric (N) spaces in year/month format (YYYYMM).						
G.	Transaction Code has 3 numeric (N) spaces.						

2.3.3 MFT Code

Code Number for Forms:

- 1040 (family) – 30,
 - 940 – 10,
 - 941 – 01,
 - 943 – 11,
 - 944 – 14,
 - 945 – 16,
 - 1041-V – 05,
 - 2290 – 60, and
 - 4868 – 30.
-

2.3.4 TIN Type

Type Number for:

- Form 1040 (family), 4868 – 0, and
 - Forms 940, 941, 943, 944, 945, 1041-V and 2290 – 2.
-

2.3.5 Voucher Size

The voucher size must be exactly 8.0'' x 3.25'' (Forms 1040-ES and 1041-ES must be 7.625'' x 3.0''). The document scan line must be vertically positioned 0.25 inches from the bottom of the scan line to the bottom of the voucher. The last character on the right of the scan line must be placed 3.5 inches from the right leading edge of the document. The minimum required horizontal clear space between characters is .014 inches. The line to be scanned must have a clear band 0.25 inches in height from top to bottom of the scan line, and from border to border of the document. "Clear band" means no printing except for dropout ink.

**2.3.6
Print and Paper Weight**

Vouchers must be imaged in black ink using OCR A, OCR B, or Courier 10. These fonts may not be mixed in the scan line. The horizontal character pitch is 10 CPI. The preferred paper weight is 20 to 24 pound OCR bond.

**2.3.7
Specifications for Software Developers**

Certain vouchers may be reproduced for use in the IRS lockbox system. These include the 1040-V, 1040-ES, 1041-V, the 940 family, and 2290 vouchers. Software developers must follow these specific guidelines to produce scannable vouchers strictly for lockbox purposes. Also see *Exhibit C*.

- The total depth must be 3.25 inches.
- The scan line must be .5 inches from the bottom edge and 1.75 inches from the left edge of the voucher and left-justified.
- Software developers vouchers must be 8.5 inches wide (instead of 8 inches with a cut line). Therefore, no vertical cut line is required.
- Scan line positioning must be exact.
- Do not use the over-the-counter format voucher and add the scan line to it.
- All scanned data must be in 12-point OCR A font.
- The 4-digit NACTP ID code should be placed under the payment indicator arrow.
- Windowed envelopes must not display the scan line in order to avoid disclosure and privacy issues.

Note. All software developers must ensure that their software uses OCR A font so taxpayers will be able to print the vouchers in the correct font.

**2.3.8
Specific Line Positions**

Follow these line specifications for entering taxpayer data in the lockbox vouchers.

	Start Row	Start Column	Width	End Column
Line Specifications for Taxpayer Data:				
Taxpayer Name	56	6	36	41
Taxpayer Address, Apt.	57	6	36	41
Taxpayer City, State, ZIP	58	6	36	41
Foreign Country Name	59	6	36	41
Foreign Province/Country	60	6	17	22
Foreign Postal Code	60	26	16	41
Line Specifications for Mail To Data:				
Mail Name	56	43	38	80
Mail Address	57	43	38	80
Mail City, State, ZIP	58	43	38	80

	Start Row	Start Column	Width	End Column
Line Specifications for:				
Scan Line	63	26	n/a	n/a

2.3.9 How to Get Approval

To receive approval, please send in 25 voucher samples yearly for each form type or scenarios, by December 10, for testing to the following address.

Internal Revenue Service
Attn: Doris Bethea, C5-266
5000 Ellin Road
Lanham, MD 20706

For further information, contact either Doris Bethea, Doris.E.Bethea@irs.gov, at 202-283-0218 or Brenda Martinez, Brenda.C.Martinez@irs.gov, at 202-283-5789.

Section 2.4 – Restrictions on Changes

2.4.1 What You Cannot Do to Forms Suitable for Substitute Tax Forms

You cannot, without prior IRS approval, change any IRS tax form or use your own (non-approved) versions including graphics, unless specifically permitted by this revenue procedure. See *Sections 2.5.7 to 2.5.11*.

You cannot adjust any of the graphics on Forms 1040, 1040A, and 1040EZ (except in those areas specified in *Part 5* of this revenue procedure) without prior approval from the IRS Substitute Forms Unit.

Note. The 20-day turnaround policy may not apply to extensive changes.

Section 2.5 – Guidelines for Obtaining IRS Approval

2.5.1 Basic Requirements

Preparers who submit substitute privately designed, privately printed, computer generated, or computer prepared tax forms must develop these substitutes using the guidelines established in this part. These forms, unless there is an exception outlined by the revenue procedure, must be approved by the IRS before being filed.

2.5.2 Conditional Approval Based on Advanced Drafts

The IRS cannot grant final approval of your substitute form until the official form has been published. However, the IRS posts advance draft forms on its website at:

www.irs.gov/draftforms

We encourage submission of proposed substitutes of these advance draft forms and will grant conditional approval based solely on these early drafts. These advance drafts are subject to significant change before forms are finalized. If these advance drafts are used as the basis

for your substitute forms, you will be responsible for subsequently updating your final forms to agree with the final official version. These revisions need not be resubmitted for further approval.

Note. Approval of forms based on advance drafts will not be granted after the final version of an official form is published.

2.5.3 Submission Procedures

Follow these general guidelines when submitting substitute forms for approval.

- Any alteration of forms must be within the limits acceptable to the IRS. It is possible that, from one filing period to another, a change in law or a change in internal need (processing, audit, compliance, etc.) may change the allowable limits for the alteration of the official form.
 - When approval of any substitute form (other than those exceptions specified in *Part 1, Section 1.2 – IRS Contacts*) is requested, a sample of the proposed substitute form should be forwarded for consideration via email or by letter to the Substitute Forms Unit at the address shown in *Section 1.2.1*.
 - Schedules and forms (for example, Forms 3468, 4136, etc.) that can be used with more than one type of return (for example, 1040, 1041, 1120, etc.) should be submitted only once for approval, regardless of the number of different tax returns with which they may be associated. Also, all pages of multi-page forms or returns should be submitted in the same package.
-

2.5.4 Approving Offices

Because only the Substitute Forms Unit is authorized to approve substitute forms, unnecessary delays may occur if forms are sent to the wrong office. You may receive an interim letter about the delay. The Substitute Forms Unit may then coordinate the response with the originator responsible for revising that particular form. Such coordination may include allowing the originator to officially approve the form. No IRS office is authorized to allow deviations from this revenue procedure.

2.5.5 IRS Review of Software Programs, etc.

The IRS does not review or approve the logic of specific software programs, nor does the IRS confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software package developer, distributor, or user.

The Substitute Forms Unit is primarily concerned with the pre-filing quality review of the final forms that are expected to be processed by IRS field offices. For this purpose, you should submit forms without including any taxpayer information such as names, addresses, monetary amounts, etc.

2.5.6 When To Send Proposed Substitutes

Proposed substitutes, which are required to be submitted per this revenue procedure, should be sent as much in advance of the filing period as possible. This is to allow adequate time for analysis and response.

2.5.7 Accompanying Statement

When submitting sample substitutes, you should include an accompanying statement that lists each form number and its changes from the official form (position, arrangement, appearance, line numbers, additions, deletions, etc.). With each of the items you should include a detailed reason for the change.

When requesting approval, please include a check sheet. Check sheets expedite the approval process. The check sheet may look like the example in *Exhibit D* displayed in the back of this procedure or may be one of your own design. Please include your fax number and email address on the check sheet.

**2.5.8
Approval/Non-
Approval Notice**

The Substitute Forms Unit will fax or email the check sheet or an approval letter to the originator if a fax number has been provided, unless:

- The requester has asked for an email response or for a formal letter, or
- Significant corrections to the submitted forms are required.

Notice of approval may impose qualifications before using the substitutes. Notices of unapproved forms may specify the changes required for approval and require re-submission of the form(s) in question. When appropriate, you will be contacted by telephone.

**2.5.9
Duration of
Approval**

Most signature tax returns and many of their schedules and related forms have the tax (liability) year printed in the upper right corner. Approvals for these annual forms are usually good for one calendar year (January through December of the year of filing). Quarterly tax forms in the 94X series and Form 720 require approval for any quarter in which the form has been revised.

Because changes are usually made to an annual form every year, each new filing season generally requires a new submission of a substitute form. Very rarely is updating the preprinted year the only change made to an annual form.

**2.5.10
Limited
Continued Use of an Approved
Change**

Limited changes approved for one tax year may be allowed for the same form in the following tax year. Examples are the use of abbreviated words, revised form spacing, compressed text lines, and shortened captions, etc., which do not change the integrity of lines or text on the official forms.

If substantial changes are made to the form, new substitutes must be submitted for approval. If only minor editorial changes are made to the form, it is not subject to review. It is the responsibility of each vendor who has been granted permission to use substitute forms to monitor and revise forms to mirror any revisions to official forms made by the Service. If there are any questions, please contact the Substitute Forms Unit.

**2.5.11
When Approval
Is Not Required**

If you received approval for a specific change on a form last year, you may make the same change this year if the item is still present on the official form.

- The new substitute form does not have to be submitted to the IRS and approval based on that change is not required.
- However, the new substitute form must conform to the official current year IRS form in other respects: date, Office of Management and Budget (OMB) approval number, attachment sequence number, Paperwork Reduction Act Notice statement, arrangement, item caption, line number, line reference, data sequence, etc.
- The new substitute form must also comply with changes to the guidelines in this revenue procedure. The procedure may have eliminated, added to, or otherwise changed the guideline(s) that affected the change approved in the prior year.
- An approved change is authorized only for the period from a prior tax year substitute form to a current tax year substitute form.

Exception. Forms with temporary, limited, or interim approvals (or with approvals that state a change is not allowed in any other tax year) are subject to review in subsequent years.

**2.5.12
Continuous-
Use Forms**

Forms without preprinted tax years are called “continuous-use” forms. Continuous-use forms are revised when a legislative change affects the form or a change will facilitate processing. These forms frequently have revision dates that are valid for longer than one year.

**2.5.13
Required Copies**

Generally, you must send us one copy of each form being submitted for approval. However, if you are producing forms for different computer systems (for example, IBM compatible vs. Macintosh) or different types of printers and these forms differ **significantly** in appearance, submit one copy for each type of system or printer.

**2.5.14
Requestor’s
Responsibility**

Following receipt of an initial approval for a substitute forms package or a software output program to print substitute forms, it is the responsibility of the originator (designer or distributor) to provide client firms or individuals with forms that meet the IRS’s requirements for continuing acceptability. Examples of this responsibility include:

- Using the prescribed print paper, font size, legibility, state tax data deletion, etc., and
 - Informing all users of substitute forms of the legal requirements of the Paperwork Reduction Act Notice, which is generally found in the instructions for the official IRS forms.
-

**2.5.15
Source Code**

The Substitute Forms Unit will assign a unique source code to each firm that submits substitute paper forms for approval. This source code will be a permanent identifier that must be used on every submission by a particular firm.

The source code consists of three alpha characters and should generally be printed at the bottom left margin area on the first page of every approved substitute form.

Section 2.6 – Office of Management and Budget (OMB) Requirements for All Substitute Forms

**2.6.1
OMB Requirements
for All Substitute Forms**

There are legal requirements of the Paperwork Reduction Act of 1995 (The Act). Public Law 104-13 requires the following.

- OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in the upper right corner) the OMB number, if assigned.
- Each IRS form (or its instructions) states why the IRS needs the information, how it will be used, and whether or not the information is required to be furnished to the IRS.

This information must be provided to every user of official or substitute IRS forms or instructions.

2.6.2 Application of the Paperwork Reduction Act

On forms that have been assigned OMB numbers:

- All substitute forms must contain in the upper right corner the OMB number that is on the official form, and
 - The required format is: OMB No. 1545-XXXX (Preferred) or OMB # 1545-XXXX (Acceptable).
-

2.6.3 Required Explanation to Users

You must inform the users of your substitute forms of the IRS use and collection requirements stated in the instructions for official IRS forms.

- If you provide your users or customers with the official IRS instructions, each form must retain either the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice), or a reference to it as the IRS does on the official forms (usually in the lower left corner of the forms).
- This notice reads, in part, “We ask for the information on this form to carry out the Internal Revenue laws of the United States...”

Note. If no IRS instructions are provided to users of your forms, the exact text of the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice) must be furnished separately or on the form.

2.6.4 Finding the OMB Number and Paperwork Reduction Act Notice

The OMB number and the Paperwork Reduction Act Notice, or references to it, may be found printed on an official form (or its instructions). The number and the notice are included on the official paper format and in other formats produced by the IRS (for example, DVD (Publication 1796) or IRS.gov download).

Part 3 Physical Aspects and Requirements

Section 3.1 – General Guidelines for Substitute Forms

3.1.1 General Information

The official form is the standard. Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before you modify it to meet your needs. The IRS provides several means of obtaining the most frequently used tax forms. These include IRS.gov and the IRS tax products DVD (see *Part 4*).

3.1.2 Design

Each form must follow the design of the official form as to format arrangement, item caption, line numbers, line references, and sequence.

3.1.3 State Tax Information Prohibited

Generally, state tax information must not appear on the federal tax return, associated form, or schedule that is filed with the IRS. Exceptions occur when amounts are claimed on, or required by, the federal return (for example, state and local income taxes, on Schedule A of Form 1040).

**3.1.4
Vertical Alignment
of Amount Fields**

IF a form is to be...	THEN...
Manually prepared	<ol style="list-style-type: none"> 1. The entry column must have a vertical line or some type of indicator in the amount field to separate dollars from cents. 2. The cents column must be at least 3/10'' wide.
Computer generated	<ol style="list-style-type: none"> 1. Vertically align the amount entry fields where possible. 2. Use one of the following amount formats: <ol style="list-style-type: none"> a) 0,000,000, or b) 0,000,000.00.
Computer prepared	<ol style="list-style-type: none"> 1. You may remove the vertical line in the amount field that separates dollars from cents. 2. Use one of the following amount formats: <ol style="list-style-type: none"> a) 0,000,000, or b) 0,000,000.00.

**3.1.5
Attachment
Sequence Number**

Many individual income tax forms have a required "attachment sequence number" located just below the year designation in the upper right corner of the form. The IRS uses this number to indicate the order in which forms are to be attached to the tax return for processing. Some of the attachment sequence numbers may change from year to year.

The following applies to computer prepared forms.

- The sequence number may be printed in no less than 12-point boldface type and centered below the form's year designation.
- The sequence number may also be placed following the year designation for the tax form and separated with an asterisk.
- The actual number may be printed without labeling it the "Attachment Sequence Number."

**3.1.6
Assembly of Forms**

When developing software or forms for use by others, please inform your customers/clients that the order in which the forms are arranged may affect the processing of the package. A return must be arranged in the order indicated below.

IF the form is...	THEN the sequence is...
1040	<ul style="list-style-type: none"> • Form 1040, and • Schedules and forms in attachment sequence number order.
Any other tax return (Form 1120, 1120S, 1065, 1041, etc.)	<ul style="list-style-type: none"> • The tax returns, • Directly associated schedules (Schedule D, etc.), • Directly associated forms, • Additional schedules in alphabetical order, and • Additional forms in numerical order.

Supporting statements should then follow in the same sequence as the forms they support. Additional information required should be attached last.

In this way, the forms are received in the order in which they must be processed. If you do not send returns to the IRS in order, processing may be delayed.

3.1.7 Paid Preparer's Information and Signature Area

On Forms 1040EZ, 1040A, 1040, and 1120, etc., the "Paid Preparer Use Only" area may not be rearranged or relocated. You may, however, add three extra lines to the paid preparer's address area without prior approval. This applies to other tax forms as well.

3.1.8 Some Common Reasons for Requiring Changes to Substitute Forms

Some reasons that substitute form submissions may require changes include the following.

- Failing to preprint certain amounts in entry spaces.
 - Shading areas incorrectly.
 - Failing to include a reference to the location of the Paperwork Reduction Act Notice.
 - Not including parentheses for losses.
 - Not including "Attach Statement" when appropriate.
 - Including line references or entry spaces that don't match the official form.
 - Printing text that is different from the official form.
 - Altering the jurat (perjury statement).
-

Section 3.2 – Paper

3.2.1 Paper Content

The paper must be:

- Chemical wood writing paper that is equal to or better than the quality used for the official form,
 - At least 18 pound (17" x 22", 500 sheets), or
 - At least 50 pound offset book (25" x 38", 500 sheets).
-

3.2.2 Paper with Chemical Transfer Properties

There are several kinds of paper prohibited for substitute forms. These are:

1. Carbon-bonded paper, and
 2. Chemical transfer paper except when the following specifications are met:
 - a. Each ply within the chemical transfer set of forms must be labeled, and
 - b. Only the top ply (ply one and white in color), the one that contains chemical on the back only (coated back), may be filed with the IRS.
-

3.2.3 Example

A set containing three plies would be constructed as follows: ply one (coated back), "Federal Return, File with IRS"; ply two (coated front and back), "Taxpayer's copy"; and ply three (coated front), "Preparer's copy."

The file designation, "Federal Return, File with IRS" for ply one, must be printed in the bottom right margin (just below the last line of the form) in 12-point boldface type.

It is not mandatory, but recommended, that the file designation "Federal Return, File with IRS" be printed in a contrasting ink for visual emphasis.

3.2.4 Paper and Ink Color

It is preferred that the color and opacity of paper substantially duplicates that of the original form. This means that your substitute must be printed in black ink and may be on white or on the colored paper the IRS form is printed on. Forms 1040A and 1040 substitute reproductions may be in black ink without the colored shading. The only exception to this rule is Form

1041-ES, which should always be printed with a very light gray shading in the color screened area. This is necessary to assist us in expeditiously separating this form from the very similar Form 1040-ES.

**3.2.5
Page Size**

Substitute or reproduced forms and computer prepared/generated substitutes may be the same size as the official form or they may be the standard commercial size (8 1/2" x 11"). The thickness of the stock cannot be less than .003 inches.

Section 3.3 – Printing

**3.3.1
Printing Medium**

The private printing of all substitute tax forms must be by conventional printing processes, photocopying, computer graphics, or similar reproduction processes.

**3.3.2
Legibility**

All forms must have a high standard of legibility as to printing, reproduction, and fill-in matter. Entries of taxpayer data may be no smaller than eight points. The IRS reserves the right to reject those with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) develops "smears" or similar quality deterioration. This standard must be followed for any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during IRS processing.

**3.3.3
Type Font**

Many federal tax forms are printed using "Helvetica" as the basic type font. It is preferred that you use this type font when composing substitute forms.

**3.3.4
Print Spacing**

Substitute forms should be printed using a 6 lines/inch vertical print option. They should also be printed horizontally in 10 pitch pica (that is, 10 print characters per inch) or 12 pitch elite (that is, 12 print positions per inch).

**3.3.5
Image Size**

The image size of a printed substitute form should be as close as possible to that of the official form. You may omit any text on both computer prepared and computer generated forms that is solely instructional.

**3.3.6
Title Area Changes**

To allow a large top margin for marginal printing and more lines per page, the title line(s) for all substitute forms (not including the form's year designation and sequence number, when present), may be photographically reduced by 40 percent or reset as one line of type. When reset as one line, the type size may be no smaller than 14-point. You may omit "Department of the Treasury—Internal Revenue Service" and all reference to instructions in the form's title area.

**3.3.7
Remove
Government Printing Office
Symbol and IRS
Catalog Number**

When privately printing substitute tax forms, the Government Printing Office (GPO) symbol and/or jacket number must be removed. In the same place using the same type size, print the Employer Identification Number (EIN) of the printer or designer or the IRS assigned source code. (We prefer this last number be printed in the lower left area of the first page of each form.) Also, remove the IRS Catalog Number (Cat. No.) and the recycle symbol if the substitute is not produced on recycled paper.

**3.3.8
Printing on One
Side of Paper**

Even though the IRS uses both sides of the paper for printing official paper forms or schedules, the IRS will accept your forms if only one side of the paper is used.

**3.3.9
Photocopy
Equipment**

The IRS does not undertake to approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy the conditions stated in this and other revenue procedures.

**3.3.10
Reproductions**

Reproductions of official forms and substitute forms that do not meet the requirements of this revenue procedure may not be filed instead of the official forms. Illegible photocopies are subject to being returned to the filer for re-submission of legible copies.

**3.3.11
Removal of
Instructions**

Generally, you may remove references to instructions. No prior approval is needed. However in some instances, you may be requested to include references to instructions.

Exception. The words “For Paperwork Reduction Act Notice, see instructions” must be retained or a similar statement indicating the location of the Notice must be provided on each form.

Section 3.4 – Margins

**3.4.1
Margin Size**

The format of a reproduced tax form when printed on the page must have margins on all sides at least as large as the margins on the official form. This allows room for IRS employees to make necessary entries on the form during processing.

- A 1/2-inch to 1/4-inch margin must be maintained across the top, bottom, and both sides of all substitute forms.
 - The marginal, perforated strips containing pin-fed holes must be removed from all forms prior to filing with the IRS.
-

**3.4.2
Marginal Printing**

Prior approval is not required for the marginal printing allowed when printed on an official form or on a photocopy of an official form.

- With the exception of the actual tax forms (for example, Forms 1040, 1040A, 1040EZ, 1120, 940, 941, etc.), you may print in the left vertical margin and in the left half of the bottom margin.
 - Printing is never allowed in the top right margin of the tax form (for example, Forms 1040, 1040A, 1040EZ, 1120, 940, 941, etc.). The Service uses this area to imprint a Document Locator Number for each return. There are no exceptions to this requirement.
-

Section 3.5 – Examples of Approved Formats

3.5.1 Examples of Approved Formats From the Exhibits

Two sets of exhibits (*Exhibits A-1 and 2; B-1 and 2*) at the end of this revenue procedure are examples of how these guidelines may be used. Vertical spacing is six (6) lines to the inch. A combination of upper-case and lower-case print font is acceptable in producing substitute forms.

The same logic may be applied to any IRS form that is normally reproducible as a substitute form, with the exception of the tax return forms as discussed elsewhere.

Note. These exhibits may be from a prior year and are not to be used as current substitute forms.

Section 3.6 – Miscellaneous Information for Substitute Forms

3.6.1 Filing Substitute Forms

To be acceptable for filing, a substitute form must print out in a format that will allow the filer to follow the same instructions that accompany official forms. The form must be legible, must be on the appropriately sized paper, and must include a jurat (perjury statement) where one appears on the published form.

3.6.2 Caution to Software Publishers

The IRS has received returns produced by software packages with approved output where either the form heading was altered or the lines were spaced irregularly. This produces an illegible or unrecognizable return or a return with the wrong number of pages. We realize that many of these problems are caused by individual printer differences but they may delay input of return data and, in some cases, generate correspondence to the taxpayer. Therefore, in the instructions to the purchasers of your product, both individual and professional, please stress that their returns will be processed more efficiently if they are properly formatted. This includes:

- Having the correct form numbers and titles at the top of the return, and
 - Submitting the same number of pages as if the form were an official IRS form with the line items on the proper pages.
-

3.6.3 Caution to Producers of Software Packages

If you are producing a software package that generates name and address data onto the tax return, do not under any circumstances program either the IRS preprinted check digits or a practitioner derived name control to appear on any return prepared and filed with the IRS.

3.6.4 Programming to Print Forms

Whenever applicable:

- Use only the following label information format for single filers:
JOHN Q. PUBLIC
310 OAK DRIVE
HOMETOWN, STATE 94000

- Use only the following information for joint filers:
JOHN Q. PUBLIC
MARY I. PUBLIC
310 OAK DRIVE
HOMETOWN, STATE 94000
-

Part 4

Additional Resources

Section 4.1 – Guidance From Other Revenue Procedures

4.1.1 General

The IRS publications listed below provide guidance for substitute tax forms not covered in this revenue procedure. These publications are available on the IRS website. Identify the requested document by the IRS publication number.

- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.
 - Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.
 - Publication 1187, Specifications for Filing Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, Electronically.
 - Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.
 - Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
 - Publication 1239, Specifications for Filing Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, Electronically.
 - Publication 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.
 - Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941) and Schedule R (Form 941).
-

Section 4.2 – Electronic Tax Products

4.2.1 The IRS Website

Copies of tax forms with instructions, publications, draft forms, fillable forms, prior year forms and publications, and other tax-related information may be found on the IRS website at IRS.gov.

Section 4.3 – IRS Tax Products on DVD (Publication 1796)

4.3.1 Information About IRS Tax Products DVD

The DVD contains approximately 2,500 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources for the tax professional with links to the World Wide Web.

**4.3.2
System
Requirements and
How To Order the IRS Tax
Products DVD**

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change.

The cost of the DVD if purchased from NTIS via IRS.gov at <http://www.irs.gov/formspubs/article/0,,id=108660,00.html> is \$30 (with no handling fee).

If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767) - for IRS DVD purchase only,
- By fax – 703-605-6900 - for IRS DVD purchase only,
- By mail to:

National Technical Information Service
5301 Shawnee Road
Alexandria, VA 22312

Part 5 Requirements for Specific Tax Returns

Section 5.1 – Tax Returns (Forms 1040, 1040A, 1120, etc.)

5.1.1 Acceptable Forms

Tax forms (such as Forms 1040, 1040A, and 1120) require a signature and establish tax liability. Computer generated versions are acceptable under the following conditions.

- These substitute forms must be printed on plain white paper.
- Substitute forms must conform to the physical layout of the corresponding IRS form although the typeface may differ. The text should match the text on the officially published form as closely as possible. Condensed text and abbreviations will be considered on a case-by-case basis.
Caution. All jurats (perjury statements) must be reproduced verbatim. No text can be added, deleted, or changed in meaning.
- Various computer graphic print media such as laser printing, inkjet printing, etc., may be used to produce the substitute forms.
- The substitute form must be the same number of pages and contain the same line text as the official form.
- All substitute forms must be submitted for approval prior to their original use. You do not need approval for a substitute form if its only change is the preprinted year and you had received a prior year approval letter.

Exception. If the approval letter specifies a one time exception for your form, the next year's form must be approved.

5.1.2 Prohibited Forms

The following are prohibited.

- Computer generated tax forms (for example, Form 1040, etc.) on lined or color barred paper.
 - Tax forms that differ from the official IRS forms in a manner that makes them non-standard or unable to process.
-

**5.1.3
Changes
Permitted to Forms
1040 and 1040A**

Certain changes (listed in *Sections 5.2 through 5.4*) are permitted to the graphics of the form without prior approval, but these changes apply to only acceptable preprinted forms. Changes not requiring prior approval are good only for the annual filing period, which is the current tax year. Such changes are valid in subsequent years only if the official form does not change.

**5.1.4
Other Changes
Not Listed**

All changes not listed in *Sections 5.2 through 5.4* require approval from the IRS before the form can be filed.

Section 5.2 – Changes Permitted to Graphics (Forms 1040A and 1040)

**5.2.1
Adjustments**

You may make minor vertical and horizontal spacing adjustments to allow for computer or word processing printing. This includes widening the amount columns or tax entry areas if the adjustments comply with other provisions stated in revenue procedures. No prior approval is needed for these changes.

**5.2.2
Name and Address Area**

The horizontal rules and instructions within the name and address area may be removed and the entire area left blank. No line or instruction can remain in the area. The heavy ruled border (when present) that outlines the name, address area, and social security number must not be removed, relocated, expanded, or contracted.

**5.2.3
Required Format**

When the name and address area is left blank, the following format must be used when printing the taxpayer's name and address.

- 1st name line (35 characters maximum).
 - 2nd name line (35 characters maximum).
 - In-care-of name line (35 characters maximum).
 - City, state (25 characters maximum), one blank character, and ZIP code.
-

**5.2.4
Conventional
Name and
Address Data**

When there is no in-care-of name line, the name and address will consist of only three lines (single filer) or four lines (joint filer). Name and address (joint filer) with no in-care-of name line:

JOHN Z. JONES
MARY I. JONES
1234 ANYWHERE ST., APT. 111
ANYTOWN, STATE 12321

**5.2.5
Example of
In-Care-Of
Name Line**

Name and address (single filer) with in-care-of name line:

JOHN Z. JONES
C/O THOMAS A. JONES
4311 SOMEWHERE AVE.
SAMETOWN, STATE 54345

**5.2.6
SSN and
Employer Identification
Number (EIN) Area**

The broken vertical lines separating the format arrangement of the SSN/EIN may be removed. When the vertical lines are removed, the SSN and EIN formats must be 000-00-0000 or 00-0000000, respectively.

**5.2.7
Cents Column**

- You may remove the vertical rule that separates the dollars from the cents.
 - All entries in the amount column should have a decimal point following the whole dollar amounts whether or not the vertical line that separates the dollars from the cents is present.
 - You may omit printing the cents, but all amounts entered on the form must follow a consistent format. You are strongly urged to round off the figures to whole dollar amounts, following the official form instructions.
 - When several amounts are summed together, the total should be rounded off after addition (that is, individual amounts should not be rounded off for computation purposes).
 - When printing money amounts, you must use one of the following formats:
 - (a) 0,000,000.;
 - (b) 0,000,000.00.
 - When there is no entry for a line, leave the line blank.
-

**5.2.8
“Paid Preparer’s
Use Only” Area**

On all forms, the paid preparer’s information area may not be rearranged or relocated. You may add three lines and remove the horizontal rules in the preparer’s address area.

Section 5.3 – Changes Permitted to Form 1040A Graphics

**5.3.1
General**

No prior approval is needed for the following changes (for use with computer prepared forms only).

**5.3.2
Line 4 of
Form 1040A**

This line may be compressed horizontally (to allow for same line entry for the name of the qualifying child) by using the following caption: “Head of household; child’s name” (name field).

**5.3.3
Other Lines**

Any line with text that takes up two or more vertical lines may be compressed to one line by using contractions, etc., and by removing instructional references.

**5.3.4
Page 2 of
Form 1040A**

All lines must be present and numbered in the order shown on the official form. These lines may also be compressed.

**5.3.5
Color Screening**

It is not necessary to duplicate the color screening used on the official form. A substitute Form 1040A may be printed in black and white only with no color screening.

**5.3.6
Other Changes
Prohibited**

No other changes to the Form 1040A graphics are allowed without prior approval except for the removal of instructions and references to instructions.

Section 5.4 – Changes Permitted to Form 1040 Graphics

5.4.1 General

No prior approval is needed for the following changes (for use with computer prepared forms only). Specific line numbers in the following headings may have changed due to tax law changes.

5.4.2 Line 4 of Form 1040

This line may be compressed horizontally (to allow for a larger entry area for the name of the qualifying child) by using the following caption: “Head of household; child’s name” (name field).

5.4.3 Line 6c of Form 1040

The vertical lines separating columns (1) through (4) may be removed. The captions may be shortened to allow a one line caption for each column.

5.4.4 Other Lines

Any other line with text that takes up two or more vertical lines may be compressed to one line by using contractions, etc., and by removing instructional references.

5.4.5 Line 21 – Other Income

The fill-in portion of this line may be expanded vertically to three lines. The amount entry box must remain a single entry.

5.4.6 Line 44 of Form 1040 – Tax

You may change the line caption to read “Tax” and computer print the words “Total includes tax from” and either “Form(s) 8814” or “Form 4972” or “962 election.” If both forms are used, print both form numbers. This specific line number may have changed.

5.4.7 Line 53 of Form 1040 – Other Credits

You may change the caption to read: “Other credits from Form” and computer print only the form(s) that apply.

5.4.8 Color Screening

It is not necessary to duplicate the color screening used on the official form. A substitute Form 1040 may be printed in black and white only with no color screening.

5.4.9 Other Changes Prohibited

No other changes to the Form 1040 graphics are permitted without prior approval except for the removal of instructions and references to instructions.

Part 6

Format and Content of Substitute Returns

Section 6.1 – Acceptable Formats for Substitute Forms and Schedules

6.1.1 Exhibits and Use of Acceptable Formats

Exhibits of acceptable formats for Schedule A, usually attached to the Form 1040, and Form 2106-EZ are shown in the exhibits section of this revenue procedure.

- If your computer generated forms appear exactly like the exhibits, no prior authorization is needed.
 - You may computer generate forms not shown here, but you must design them by following the manner and style of those in the exhibits section.
 - Take care to observe other requirements and conditions in this revenue procedure. The IRS encourages the submission of all proposed forms covered by this revenue procedure.
-

6.1.2 Instructions

The format of each substitute form or schedule must follow the format of the official form or schedule as to item captions, line references, line numbers, sequence, form arrangement and format, etc. Basically, try to make the form look like the official one, with readability and consistency being primary factors. You may use periods and/or other similar special characters to separate the various parts and sections of the form. Do not use alpha or numeric characters for these purposes. All line numbers and items must be printed even though an amount is not entered on the line.

6.1.3 Line Numbers

When a line on an official form is designated by a number or a letter, that designation (reference code) must be used on a substitute form. The reference code must be printed to the left of the text of each line and immediately preceding the data entry field, even if no reference code precedes the data entry field on the official form. If an entry field contains multiple lines and shows the line references once on the left and right side of the form, use the same number of line references on the substitute form.

In addition, the reference code that is immediately before the data field must either be followed by a period or enclosed in parentheses. There also must be at least two blank spaces between the period or the right parenthesis and the first digit of the data field. (See *Section 6.1.4.*)

6.1.4 Decimal Points

A decimal point (that is, a period) should be used for each money amount regardless of whether the amount is reported in dollars and cents or in whole dollars, or whether or not the vertical line that separates the dollars from the cents is present. The decimal points must be vertically aligned when possible.

Example:

5	STATE & LOCAL INC. TAXES.....	5.	495.00
6	REAL ESTATE TAXES.....	6.	
7	PERSONAL PROPERTY TAXES.....	7.	198.00
	or		
5	STATE & LOCAL INC. TAXES.....	(5)	495.00
6	REAL ESTATE TAXES.....	(6)	
7	PERSONAL PROPERTY TAXES.....	(7)	198.00

**6.1.5
Multi-Page Forms**

When submitting a multi-page form, send all its pages in the same package.

Exception. If you will not be producing certain pages, please note that in your cover letter.

Section 6.2 – Additional Instructions for All Forms

**6.2.1
Use of Your
Own Internal Control Numbers
and Identifying Symbols**

You may show the computer prepared internal control numbers and identifying symbols on the substitute if using such numbers or symbols is acceptable to the taxpayer and the taxpayer's representative. Such information must not be printed in the top 1/2 inch clear area of any form or schedule requiring a signature. Except for the actual tax return form (Forms 1040, 111D Number on 20, 940, 941, etc.), you may print in the left vertical and bottom left margins. The bottom left margin you may use extends 3 1/2 inches from the left edge of the form.

**6.2.2
Required Software
ID Number (Source Code) on
Computer Prepared
Substitutes**

In the February 2009 Government Accountability Office (GAO) report, "Many Taxpayers Rely on Tax Software and IRS Needs to Assess Associated Risks" (GAO-09-297), GAO recommended that IRS require a software identification number on all individual returns to specifically identify the software package used to prepare each tax return. IRS already has this capability for all e-filed returns. In addition, many tax preparation software firms already print an IRS-issued 3-letter Source Code on paper returns that are generated by their individual tax software. This Source Code was assigned when the firms were seeking substitute forms approval under Publication 1167 (this publication).

In order to respond properly to this GAO recommendation, the IRS will require all tax preparation software firms to include the 3-letter Source Code on all paper tax returns created by their individual tax preparation software. The many firms that currently have and display their Source Code on paper returns generated from their software should continue to do so, and no change is necessary.

We have reviewed all software companies that passed PATS testing last filing season and have determined that some firms do not currently have a Source Code. To save you the burden of contacting us and for your convenience, we have assigned Source Codes to those firms.

You should program your Source Code to be placed in the bottom left hand corner of page one of each paper form that will be generated by your individual tax return package. You do not need to apply for a new Source Code annually.

If you already use a 3-letter Source Code and we have issued you one in error, you are unsure if you were ever issued one, or have other questions or concerns, you may contact Tax Forms and Publications Special Services Section at substituteforms@irs.gov.

**6.2.3
Descriptions for
Captions, Lines, etc.**

Descriptions for captions, lines, etc., appearing on the substitute forms may be limited to one print line by using abbreviations and contractions, and by omitting articles, prepositions, etc. However, sufficient key words must be retained to permit ready identification of the caption, line, or item.

**6.2.4
Determining
Final Totals**

Explanatory detail and/or intermediate calculations for determining final line totals may be included on the substitute. We prefer that such calculations be submitted in the form of a supporting statement. If intermediate calculations are included on the substitute, the line on which they appear may not be numbered or lettered. Intermediate calculations may not be

printed in the right column. This column is reserved only for official numbered and lettered lines that correspond to the ones on the official form. Generally, you may choose the format for intermediate calculations or subtotals on supporting statements to be submitted.

**6.2.5
Instructional
Text on the Official Form**

Text on the official form, which is solely instructional (for example, “See instructions.” etc.), may generally be omitted from the substitute form.

**6.2.6
Mixing Forms
on the Same Page Prohibited**

You may not show more than one form or schedule on the same printout page. Both sides of the paper may be printed for multi-page official forms, but it is unacceptable to intermix single page schedules of forms.

For instance, Schedule E can be printed on both sides of the paper because the official form is multi-page, with page 2 continued on the back. However, do not print Schedule E on the front page and Schedule SE on the back, or Schedule A on the front and Form 8615 on the back, etc. Both pages of a substitute form must match the official form. The back page may be left blank if the back page of the official form contains only the instructions.

**6.2.7
Identifying
Substitutes**

Identify all computer prepared substitutes clearly. Print the form designation 1/2 inch from the top margin and 1 1/2 inches from the left margin. Print the title centered on the first line of print. Print the taxable year and, where applicable, the sequence number on the same line 1/2 inch to 1 inch from the right margin. Include the taxpayer’s name and SSN on all forms and attachments. Also, print the OMB number as reflected on the official form.

**6.2.8
Negative Amounts**

Negative (or loss) amount entries should be enclosed in brackets or parentheses or include a minus sign. This assists in accurate computation and input of form data. The IRS pre-prints parentheses in negative data fields on many official forms. These parentheses should be retained or inserted on printouts of affected substitute forms.

Part 7 Miscellaneous Forms and Programs

Section 7.1 – Specifications for Substitute Schedules K-1

**7.1.1
Requirements
for Schedules K-1 That
Accompany
Forms 1041, 1065, 1065-B, and
1120S**

Because of significant changes to improve processing, prior approval is now required for substitute Schedules K-1 that accompany Form 1041 (for estates and trusts), Form 1065 (for partnerships), Form 1065-B (for electing large partnerships), or Form 1120S (for S corporations). Substitute Schedules K-1 should be as close as possible to exact replicas of copies of the official IRS schedules and follow the same process for submitting other substitute forms and schedules. Before releasing their substitute forms, software vendors are responsible for making any subsequent changes that have been made to the final official IRS forms after the draft forms have been posted.

You must include all information on the form. Submit Schedules K-1 to the IRS at substituteforms@irs.gov with “Attn: PDF Submissions” on the subject line or at:

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

Include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120S.

- 661110 for Form 1041,
- 651110 for Form 1065, and
- 671110 for Form 1120S.

Please allow white space around the 6-digit code.

Schedules K-1 that accompany Forms 1041, 1065, 1065-B, or 1120S must meet all specifications. The specifications include, but are not limited to, the following requirements.

- You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included.
- The words “*See attached statement for additional information.” must be preprinted in the lower right hand side on Schedules K-1 of Forms 1041, 1065, and 1120S.
- All K-1s that are filed with the IRS should be printed on standard 8.5” x 11” paper (the international standard (A4) of 8.27” x 11.69” may be substituted).
- Each recipient’s information must be on a separate sheet of paper. Therefore, you must separate all continuously printed substitutes, by recipient, before filing with the IRS.
- No carbon copies or pressure-sensitive copies will be accepted.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity (estate, trust, partnership, or S corporation) and the recipient (beneficiary, partner, or shareholder).
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, 1065-B, or 1120S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- The Schedule K-1 must contain all the line items as shown on the official form, except for the instructions, if any are printed on the back of the official Schedule K-1.
- The line items or boxes must be in the same order and arrangement as those on the official form.
- The amount of each recipient’s share of each item must be shown. Furnishing a total amount of each item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- State or local tax-related information may not be included on the Schedules K-1 filed with the IRS.
- The entity may have to pay a penalty if substitute Schedules K-1 are filed that do not conform to specifications.
- Additionally, the IRS may consider the Schedules K-1 that do not conform to specifications as not being able to be processed and may return Forms 1041, 1065, 1065-B, or 1120S to the filer to be filed correctly.

Schedules K-1 that are 2-D bar-coded will continue to require prior approval from the IRS (see *Sections 7.1.3 through 7.1.5*).

recognize a substitute Schedule K-1. The entity must furnish to each recipient a copy of Schedule K-1 that meets the following requirements.

- Include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120S.
 - 661110 for Form 1041,
 - 651110 for Form 1065, and
 - 671110 for Form 1120S.
- Please allow white space around the 6-digit code.
- You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included.
- Both pages 1 and 2 of Schedules K-1 of Forms 1065 and 1120S must be provided to each recipient.
- The words “*See attached statement for additional information.” must be preprinted in the lower right hand side on Schedules K-1 of Forms 1041, 1065, and 1120S.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity and recipient.
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, 1065-B, or 1120S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- All applicable amounts and information required to be reported must be titled and numbered in the same manner as shown on the official IRS schedule. The line items or boxes must be in the same order and arrangement and must be numbered like those on the official IRS schedule.
- The Schedule K-1 must contain all items required for use by the recipient. The instructions to the schedule must identify the line or box number and code, if any, for each item as shown in the official IRS schedule.
- The amount of each recipient’s share of each item must be shown. Furnishing a total amount of each line item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- Instructions to the recipient that are substantially similar to those on or accompanying the official IRS schedule must be provided to aid in the proper reporting of the items on the recipient’s income tax return. Where items are not reported to a recipient because they do not apply, the related instructions may be omitted.
- The quality of the ink or other material used to generate recipients’ schedules must produce clearly legible documents. In general, black chemical transfer inks are preferred.
- In order to assure uniformity of substitute Schedules K-1, the paper size should be standard 8.5” x 11” (the international standard (A4) of 8.27” x 11.69” may be substituted.)
- The paper weight, paper color, font type, font size, font color, and page layout must be such that the average recipient can easily decipher the information on each page.
- State or local tax-related information may be included on recipient copies of substitute Schedules K-1. All non-tax-related information should be separated from the tax information on the substitute schedule to avoid confusion for the recipient.
- The legend “Important Tax Return Document Enclosed” must appear in a bold and conspicuous manner on the outside of the envelope that contains the substitute recipient copy of Schedule K-1.
- The entity may have to pay a penalty if a substitute Schedule K-1 furnished to any recipient does not conform to the specifications of this revenue procedure and results in impeding processing.

7.1.3 Requirements for Schedules K-1 with Two-Dimensional (2-D) Bar Codes

Electronic filing is now and will continue to be the preferred method of filing; however, 2-D bar code is the best alternative method for paper processing.

In an effort to improve efficiency and at the same time increase data accuracy, the IRS partnered with the tax software development community on a two-dimensional bar code project in 2003. Certain tax software packages have been modified to generate 2-D bar codes on Sched-

ules K-1. As a result, when K-1's are printed using these programs, a bar code will print on the page.

Rather than manually transcribe information from the Schedule K-1, the IRS will scan the bar code and electronically upload the information from the K-1. The results will be more efficient operation within the IRS and fewer transcription errors for your clients.

Note. If software vendors do not want to produce bar-coded Schedules K-1, they may produce the official IRS Schedules K-1 but cannot use the expedited process for approving bar-coded K-1s and their parent returns as outlined in *Section 7.1.6*.

In addition to the requirements in *Sections 7.1.1 and 7.1.2*, the bar-coded Schedules K-1 must meet the following specifications.

- The bar code should print in the space labeled “For IRS Use Only” on each Schedule K-1. The entire bar code must print within the “For IRS Use Only” box surrounded by a white space of at least 1/4 inch.
 - Bar codes must print in PDF 417 format.
 - The bar codes must always be in the specified format with every field represented by at least a field delimiter (carriage return). Leaving out a field in a bar code will cause every subsequent field to be misread.
 - Be sure to include the 6-digit form ID code in the upper right of Schedules K-1 of Forms 1041, 1065, and 1120S.
 - 661110 for Form 1041,
 - 651110 for Form 1065, and
 - 671110 for Form 1120S.
- Please allow white space around the 6-digit code.

7.1.4 2-D Bar Code Specifications for Schedules K-1

Follow these general specifications for preparing all 2-D bar-coded Schedules K-1.

- Numeric fields –
 - Do not include leading zeros (except Taxpayer Identification Numbers, Zip Codes, and percentages).
 - If negative value, the minus sign “-” must be present immediately to the left of the number and part of the 12 position field.
 - Do not use non-numeric characters except that the literal “STMT” can be put in money fields.
 - All money fields should be rounded to the nearest whole dollar amount – If a money amount ends in 00 to 49 cents, drop the cents; if it ends in 50 to 99 cents, truncate the cents and increment the dollar amount by one. Use the same rounding technique for the bar-coded and the printed K-1s.
 - All numeric-only fields are right justified (except Taxpayer Identification Numbers and Zip Codes).
- All field lengths are expressed as maximum lengths. If the value in the field has fewer positions or the software program does not support that many positions, put in the bar code only those positions actually used.
- Alpha fields –
 - Do not include leading blanks (left justified).
 - Do not include trailing blanks.

- Use uppercase alpha characters only.
 - Variable fields –
 - Do not include leading blanks (left justified).
 - Do not include trailing blanks.
 - Use uppercase alpha characters, numerics, and special characters as defined in each field.
 - Delimit each field with a carriage return.
 - Express percentages as 6-digit numbers without the percent sign. Left justify with leading zero(s) (for percentages less than 100%) and no decimal point (decimal point is assumed between 3rd and 4th positions). Examples: 25.32% expressed as “025320”; 105% expressed as “105000”; 8.275% expressed as “008275”; 10.24674% expressed as “010247”.
 - It is vital that the print routine reinitialize the bar code prior to printing each succeeding K-1. Failure to do this will result in each K-1 for a parent return having the same bar code as the document before it.
-

**7.1.5
Approval
Process for
Bar-Coded Schedules K-1**

Prior to releasing commercially available tax software that creates bar-coded Schedules K-1, the printed schedule and the bar code must both be tested. Bar code testing must be done using the final official IRS Schedule K-1. Bar code approval requests must be resubmitted for any subsequent changes to the official IRS form that would affect the bar code. Below are instructions and a sequence of events that will comprise the testing process.

- The IRS has released the final Schedule K-1 bar-code specifications by publishing them on the IRS.gov website (see <http://www.irs.gov/efile/article/0,,id=129859,00.html>).
 - The IRS will publish a set of test documents that will be used to test the ability of tax preparation software to create bar codes in the correct format.
 - Software developers will submit two identical copies of the test documents – one to the IRS and one to a contracted testing vendor.
 - The IRS will use one set to ensure the printed schedules comply with standard substitute forms specifications.
 - If the printed forms fail to meet the substitute form criteria, the IRS will inform the software developer of the reason for noncompliance.
 - The software developer must resubmit the Schedule(s) K-1 until they pass the substitute forms criteria.
 - The testing vendor will review the bar codes to ensure they meet the published bar-code specifications.
 - If the bar code(s) does not meet published specifications, the testing vendor will contact the software developer directly informing them of the reason for noncompliance.
 - Software developers must submit new bar-coded schedules until they pass the bar-code test.
 - When the bar code passes, the testing vendor will inform the IRS that the developer has passed the bar-code test and the IRS will issue an overall approval for both the substitute form and the bar code.
 - After receiving this consolidated response, the software vendor is free to release software for tax preparation as long as any subsequent revisions to the schedules do not change the fields.
 - Find the mailing address for the testing vendor below. Separate and simultaneous mailings to the IRS and the vendor will reduce testing time.
-

**7.1.6
Procedures
for Reducing Testing Time**

In order to help provide incentives to the software development community to participate in the Schedule K-1 2-D project, the IRS has committed to expediting the testing of bar-coded Schedules K-1 and their associated parent returns. To receive this expedited service, follow the instructions below.

- Mail the parent returns (Forms 1065, 1120S, 1041) and associated bar-coded Schedule(s) K-1 to the appropriate address below in a separate package from all other approval requests.

Internal Revenue Service
Attn: Bar-Coded K-1
SE:W:CAR:MP:T:M:S
1111 Constitution Avenue, NW
Room 6526
Washington, DC 20224

- Mail one copy of the parent form(s) and Schedule(s) K-1 to the IRS and another copy to the testing vendor at the address below.

Northrop Grumman Information Tech
Attn: Cecilia Siamundo, Quality Assurance Lead
12011 Sunset Hills Road — 7th floor
Reston, VA 20190
Phone: 703-345-6900

- Include multiple email and phone contact points in the packages.
- While the IRS can expedite bar-coded Schedules K-1 and their associated parent returns, it cannot expedite the approval of non-associated tax returns.

Section 7.2 – Guidelines for Substitute Forms 8655

7.2.1 Increased Standardization for Forms 8655

Increased standardization for reporting information on substitute Forms 8655 is now required to aid in processing and for compliance purposes. Please follow the guidelines in *Section 7.2.2*.

7.2.2 Requirements for Substitute Forms 8655

Please follow these specific requirements when producing substitute Forms 8655.

- The first line of the title must be “Reporting Agent Authorization.”
- If you want to include a reference to “State Limited Power of Attorney,” it can be in parentheses under the title. “State” must be the first word within the parentheses.
- You must include “Form 8655” on the form.
- While the line numbers do not have to match the official form, the sequence of the information must be in the same order.
- The size of any variable data must be printed in a font no smaller than 10-point.
- For adequate disclosure checks, the following must be included for each taxpayer:
 - (a) Name,
 - (b) EIN, and
 - (c) Address.
- At this time, Form 944 will not be required if Form 941 is checked. Only those forms that the reporting agent company supports need to be listed.
- The jurat (perjury statement) must be identical with the exception of references to line numbers.
- A contact name and number for the reporting agent is not required.

- You must include line 17, or the equivalent line, and it must include two checkboxes.
- Any state information included should be contained in a separate section of the substitute form. Preferably this information will be in the same area as line 19 of the official form.
- All substitute Forms 8655 must be approved by the Substitute Forms Unit as outlined in the Form 8655 specifications in Publication 1167.
- If you have not already been assigned a 3-letter source code, you will be given one when your substitute form is submitted for approval. This source code should be included in the lower left corner of the form.
- The 20-day assumed approval policy does not apply to Form 8655 approvals.

Part 8 Additional Information

Section 8.1 – Forms for Electronically Filed Returns

8.1.1 Electronic Filing Program

Electronic filing is a method by which authorized providers transmit tax return information to an IRS Service Center in the format of the official IRS forms. The IRS accepts both refund and balance due forms that are filed electronically.

8.1.2 Applying to Participate in IRS *e-file*

Anyone wishing to participate in IRS *e-file* of tax returns must submit an *e-file* application. The application can be completed and submitted electronically on the IRS website at IRS.gov after first registering for e-services on the website.

8.1.3 Obtaining the Taxpayer Signature / Submission of Required Paper Documents

Taxpayers choosing to electronically prepare and file their return will be required to use the Self-Select PIN method as their signature.

Electronic Return Originators (EROs) can e-file individual income tax returns only if the returns are signed electronically using either the Self-Select or Practitioner PIN method.

Taxpayers must use Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, to send supporting documents that are required to be submitted to the IRS.

For specific information about electronic filing, refer to Publication 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns and Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.

8.1.4 Guidelines for Preparing Substitute Forms in the Electronic Filing Program

A participant in the electronic filing program, who wants to develop a substitute form should follow the guidelines throughout this publication and send a sample form for approval to the Substitute Forms Unit at the address in *Part 1*. If you do not prepare Substitute Form 8453 using a font in which all IRS wording fits on a single page, the form will not be accepted.

Note. Use of unapproved forms could result in suspension of the participant from the electronic filing program.

Section 8.2 – Effect on Other Documents

8.2.1 Effect on Other Documents

This revenue procedure supersedes Revenue Procedure 2010-21, 2010-13 I.R.B. 473.

Exhibit A-1 (Preferred Format)

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 <u>2</u>	2		
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local (check only one box):		5		
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8		9		
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098		10	
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		11			
12 Points not reported to you on Form 1098. See instructions for special rules		12			
13 Mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14			
15 Add lines 10 through 14		15			
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16		
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17		
	18 Carryover from prior year		18		
	19 Add lines 16 through 18		19		
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20		
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶		21		
	22 Tax preparation fees		22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶		23		
	24 Add lines 21 through 23		24		
	25 Enter amount from Form 1040, line 38 <u>25</u>		25		
	26 Multiply line 25 by 2% (.02)		26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27		
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶		28		
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29		
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

Exhibit A-2 (Acceptable Format)

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 2	2		
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local (check only one box):		5		
	a	<input type="checkbox"/> Income taxes, or	}		
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶ _____	8		
	9	Add lines 5 through 8	9		
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	11		

	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
15	Add lines 10 through 14	15			
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		

	18	Carryover from prior year	18		
19	Add lines 16 through 18	19			
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23		

	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 25	25		
26	Multiply line 25 by 2% (.02)	26			
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ _____	28		

Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29		
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			<input type="checkbox"/>

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

Exhibit B-1 (Preferred Format)

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2011
Attachment
Sequence No. **129A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

Your name	Occupation in which you incurred expenses	Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
 - You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
 - If you are claiming vehicle expense, you are using the standard mileage rate for 2011.
- Caution:** You can use the standard mileage rate for 2011 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____
- 8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a Business _____ b Commuting (see instructions) _____ c Other _____
- 9 Was your vehicle available for personal use during off-duty hours? Yes No
- 10 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106-EZ** (2011)

Exhibit B-2 (Acceptable Format)

Form **2106-EZ**

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2011
Attachment
Sequence No. **129A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

Your name	Occupation in which you incurred expenses	Social security number
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You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 51¢ (.51) for miles driven before July 1, 2011, and by 55.5¢ (.555) for miles driven after June 30, 2011. Add the amounts, then enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____
- 8 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a Business _____ b Commuting (see instructions) _____ c Other _____
- 9 Was your vehicle available for personal use during off-duty hours? Yes No
- 10 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106-EZ** (2011)

Exhibit C
Software Developers Voucher

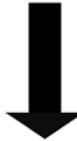
Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2012 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

Detach Coupon Below
Before Mailing



Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2012 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2012 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 17, 2012

Amount of estimated tax you are paying
by check or
money order.

Dollars	Cents
1	425

XXXX

William T THOMAS
511 JONATHAN CAROL BLVD
JEWELL, OH 43530

PO BOX 970006
ST. LOUIS, MO 63197-0006

400011018 HT THOM 30 0 201012 430

Note. This revenue procedure will be reproduced as the next revision of IRS Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

26 CFR 601.602: Tax forms and instructions.

(Also Part I, Sections 6041, 6051, 6071, 6081, 6091; 1.6041-1, 1.6041-2, 31.6051-1, 31.6051-2, 31.6071(a)-1, 31.6081(a)-1, 31.6091-1.)

Rev. Proc. 2011-62

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Part A. General

Section 1. Purpose

.01 The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements, for wages paid during the 2011 calendar year.

.02 For purposes of this revenue procedure, substitute Form W-2 (Copy A) and substitute Form W-3 are forms that are not printed by the IRS. Copy A or any other copies of a substitute Form W-2 or a substitute Form W-3 must conform to the specifications in this revenue procedure to be acceptable to the IRS and the SSA. No IRS office is authorized to allow deviations from this revenue procedure. Preparers should also refer to the separate 2010 Instructions for Forms W-2 and W-3 for details on how to complete these forms. See Part C, Section 4, for information on obtaining the official IRS forms and instructions. See Part B, Sections 2 and 3, for requirements for the copies of substitute forms furnished to employees.

.03 For purposes of this revenue procedure, the official IRS-printed red dropout ink Forms W-2 (Copy A) and W-3, and their exact substitutes, are referred to as “red-ink.” The SSA-approved black-and-white Forms W-2 (Copy A) and W-3 are referred to as “substitute black-and-white Copy A” and “substitute black-and-white W-3” forms.

Any questions about the red-ink Form W-2 (Copy A) and Form W-3 and the substitute employee statements should be emailed to Substituteforms@irs.gov. Please enter "Substitute Forms" on the subject line. Or send your questions to:

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

Any questions about the black-and-white Copy A and W-3 forms should be emailed to copy.a.forms@ssa.gov or sent to:

Social Security Administration
Data Operations Center
Attn: Substitute Black-and-White Copy A Forms, Room 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Also, see Sections 3.05 and 3.06 of Part A.

Note. You should receive a response from either the IRS or the SSA within 30 days.

.04 Some Forms W-2 that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable Forms W-2. An employee may not recognize the importance of the employee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans, and advertising on Forms W-3, Copy A of Forms W-2, or any employee copies reporting wages paid during the 2012 calendar year and thereafter will not be allowed, with the following exceptions:

- Forms may include the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent.
- Forms may include an embossment or watermark on the information return (and copies) that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the employer or agent.
- Presentation may be in any typeface, font, stylized fashion, or print color normally used by the employer or agent, and used in a non-intrusive manner.
- These items must not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the employee copies.
- Corrected information on information returns and employee copies that was shown on Forms W-2 for amounts paid before January 1, 2012, is an exception.

The IRS e-file logo on the IRS official employee copies may be included, but it is not required, on any of the substitute form copies. The information return and employee copies must clearly identify the employer's name associated with its employer identification number.

Forms W-2 and W-3 are subject to annual review and possible change. The IRS has postponed the prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2011 calendar year that was announced in Rev. Proc. 2010-42 (the previous revision of Publication 1141). The prohibition is now in effect for reporting wages paid in 2012 and thereafter. Do not include logos, slogans, or advertising on any information returns or employee copies filed in 2012 or thereafter, except as provided above. This revenue procedure may be revised at a future date to state other requirements of the IRS and the SSA regarding the preparation and use of substitutes for Form W-2 and Form W-3 for wages paid during the 2012 calendar year. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, IR 6526, 1111 Constitution Ave., NW, Washington, DC, 20224 or Substituteforms@irs.gov.

.05 The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/IRB does not process information returns which are filed on paper forms. IRS/IRB does not process Forms W-2 (Copy A). Forms W-2 (Copy A) prepared on paper or electronically

must be filed with the SSA. IRS/IRB does, however, process waiver requests (Form 8508, Request for Waiver From Filing Information Returns Electronically) and extension of time to file requests (Form 8809, Application for Extension of Time To File Information Returns) for Forms W-2 (Copy A) and requests for an extension of time to furnish the employee copies of Form W-2. See Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically, for information on waivers and extensions of time.

.06 The following form instructions and publications provide more detailed filing procedures for certain information returns:

- Instructions for Forms W-2 and W-3,
- Instructions for Forms W-2c and W-3c, and
- Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.

Section 2. What's New

.01 Logos, slogans, and advertising. Forms W-2 and W-3 are subject to annual review and possible change. The IRS has postponed the prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2011 calendar year that was announced in Rev. Proc. 2010-42 (the previous issue of Publication 1141). The prohibition is now in effect for reporting wages paid in 2012 and thereafter. Do not include logos, slogans or advertising on any information returns or employee copies filed in 2012 or thereafter, except as provided in Section 1.04. This revenue procedure may be revised to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2 and Form W-3 at a future date. If you have comments about the prohibition against including logos, slogans, and advertising on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, IR 6526, 1111 Constitution Ave., NW, Washington, DC, 20224, or Substituteforms@irs.gov.

.02 Optional 2D barcoding for Forms W-2 and W-3. In response to feedback from the user community, the SSA (and the IRS) have added a barcoded version for the substitute Form W-2 and Form W-3 to the list of acceptable submission formats. This version is an optional alternative to the non-barcoded substitute Forms W-2 and W-3. Both versions are fully supported by the SSA. At this time, neither the IRS nor the SSA mandates the use of barcoded substitute forms. See new Section 1B.07 of Part B. Also, see the SSA website at <http://www.socialsecurity.gov/bsa>.

Note. The data contained in the barcode must not differ from the data displayed on the form. The data in the barcode will be ignored and the data displayed on the form will be considered the submission.

.03 Substitute black-and-white forms name change. The Social Security Administration is changing the name “Laser Forms” to “Substitute black-and-white Copy A and W-3 forms.”

.04 SSA email address change. The Social Security Administration is changing the email address “laser.forms@ssa.gov” to “copy.a.forms@ssa.gov.” The address is changed throughout this document.

.05 SSA address change. The Attention line for the SSA Data Operations Center is now Substitute Black-and-White Copy A Forms, Room 348.

.06 New Part B, Section 3. We added a new Part B, Section 3, to provide guidelines for the electronic delivery of Form W-2 and W-2c recipient statements.

.07 Revised Part C, Section 4. Part C, Section 4, has been revised to reflect changes concerning IRS Publication 1796.

.08 Website reference change. The IRS website will now be referred to as irs.gov rather than www.irs.gov.

.09 Enterprise Computing Center name change. The Enterprise Computing Center – Martinsburg (ECC) is now referred to as The Internal Revenue Service/Information Returns Branch (IRS/IRB). Section 1.05, Part A, is updated.

.10 Editorial changes. We made editorial changes. Redundancies were eliminated as much as possible.

Section 3. General Rules for Paper Forms W-2 and W-3

.01 Employers not filing electronically must file paper Forms W-2 (Copy A) along with Form W-3 with the SSA by using either the official IRS form or a substitute form that exactly meets the specifications shown in Parts B and C of this revenue procedure.

Note. Substitute territorial forms (W-2AS, W-2GU, W-2VI) should also conform to the specifications as outlined in this revenue procedure. These forms require the form designation (“W-2AS,” “W-2GU,” “W-2VI”) on Copy A to be in black ink. If you are an employer in the Commonwealth of the Northern Mariana Islands, you must contact Department of Finance, Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands, P.O. Box 5234 CHRB, Saipan, MP 96950 or www.cnmidof.net to get Form W-2CM and instructions for completing and filing the form. For information on Forms 499R-2/W-2PR, use this website: <http://www.hacienda.gobierno.pr>.

Employers who file with the SSA electronically or on paper may design their own statements to furnish to employees. These employee statements designed by employers must comply with the requirements shown in Parts B and C.

.02 Red-ink substitute forms that completely conform to the specifications contained in this revenue procedure may be privately printed without prior approval from the IRS or the SSA. Only the substitute black-and-white Copy A and W-3 forms need to be submitted to the SSA for approval, prior to their use (see Section 1B of Part B).

.03 As in the past, SSA-approved black-and-white Copy A and Form W-3 may be generated using a printer by following all guidelines and specifications (also see Section 1B of Part B). In general, regardless of the method of entering data, using black ink on Forms W-2 and W-3 provides better readability for processing by scanning equipment. Colors other than black are not easily read by the scanner and may result in delays or errors in the processing of Forms W-2 (Copy A) and W-3. The printing of the data should be centered within the boxes. The size of the variable data must be printed in a font no smaller than 10-point.

Note. With the exception of the identifying number, the year, the form number for Form W-3, and the corner register marks, the preprinted form layout for the red-ink Forms W-2 (Copy A) and W-3 must be in Flint J-6983 red OCR dropout ink or an exact match. (See Section 1A.03 of Part B.)

.04 Substitute forms filed with the SSA and substitute copies furnished to employees that do not conform to these specifications are unacceptable. Forms W-2 (Copy A) and W-3 filed with the SSA that do not conform may be returned. In addition, penalties may be assessed for not complying with the form specifications.

.05 Substitute red-ink forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want clarification, do the following.

- (1) Submit a letter or email citing the specification to the appropriate address in Section 3.06 of Part A.
- (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.

.06 Any questions about the specifications, especially those for the red-ink Form W-2 (Copy A) and Form W-3, should be emailed to Substituteforms@irs.gov. Please enter "Substitute Forms" on the subject line. Or send your questions to:

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

Any questions about the substitute black-and-white Copy A and W-3 should be emailed to copy.a.forms@ssa.gov or sent to:

Social Security Administration
Data Operations Center
Attn: Substitute Black-and-White Copy A Forms, Room 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Note. You should receive a response within 30 days from either the IRS or the SSA.

.07 Forms W-2 and W-3 are subject to annual review and possible change. Therefore, employers are cautioned against overstocking supplies of privately-printed substitutes.

.08 Separate instructions for Forms W-2 and W-3 are provided in the 2011 Instructions for Forms W-2 and W-3. Form W-3 should be used only to transmit paper Forms W-2 (Copy A). Form W-3 is a single sheet including only essential filing information. Be sure to make a copy of your completed Form W-3 for your records. Copies of the current year official IRS Forms W-2 and W-3, and the instructions for those forms, may be obtained from most IRS offices or by calling 1-800-829-3676. The IRS provides only cutsheet sets of Forms W-2 and cutsheets of Form W-3. The instructions and information copies of the forms may also be found at IRS.gov.

.09 Because substitute Forms W-2 (Copy A) and W-3 are machine-imaged and scanned by the SSA, the forms must meet the same specifications as the official IRS Forms W-2 and W-3 (as shown in the exhibits).

Section 4. General Rules for Filing Forms W-2 (Copy A) Electronically

.01 Employers must file Forms W-2 (Copy A) with the SSA electronically if they are required to file 250 or more for a calendar year unless the IRS grants a waiver. For details, get the 2011 Instructions for Forms W-2 and W-3. The SSA publication EFW2, Specifications for Filing Forms W-2 Electronically, contains specifications and procedures for electronic filing of Form W-2 information

with the SSA. Employers are cautioned to obtain the most recent revision of EFW2 (and supplements) due to any subsequent changes in specifications and procedures.

.02 You may obtain a copy of the EFW2 by:

- Accessing the SSA website at:

www.socialsecurity.gov/employer/pub.htm

.03 Electronic filers do not file a paper Form W-3. See the SSA publication EFW2 for guidance on transmitting Form W-2 (Copy A) information to SSA electronically.

.04 Employers filing fewer than 250 Forms W-2 are encouraged to electronically file Forms W-2 (Copy A) with the SSA. Doing so will enhance the timeliness and accuracy of forms processing. You may visit the SSA's employer website at www.socialsecurity.gov/employer. This helpful site has links to Business Services Online (BSO) and tutorials on registering and using BSO to file your Forms W-2.

.05 Employers who do not comply with the electronic filing requirements for Form W-2 (Copy A) and who are not granted a waiver by the IRS may be subject to penalties. Employers who file Form W-2 information with the SSA electronically must not send the same data to the SSA on paper Forms W-2 (Copy A). Any duplicate reporting may subject filers to unnecessary contacts by the SSA or the IRS.

Part B. Specifications for Substitute Forms W-2 and W-3

Section 1A. Specifications for Red-Ink Substitute Form W-2 (Copy A) and Form W-3 Filed with the SSA

.01 The official IRS-printed red dropout ink Form W-2 (Copy A) and W-3 and their exact substitutes are referred to as red-ink in this revenue procedure. Employers may file substitute Forms W-2 (Copy A) and W-3 with the SSA. The substitute forms must be exact replicas of the official IRS forms with respect to layout and content because they will be read by scanner equipment.

.02 Paper used for cutsheets and continuous-pinfed forms for substitute Form W-2 (Copy A) and Form W-3 that are to be filed with the SSA must be white 100% bleached chemical wood, 18-20 pound paper only, optical character recognition (OCR) bond produced in accordance with the following specifications:

• Acidity: Ph value, average, not less than.....	4.5
• Basis weight: 17 x 22 inch 500 cut sheets, pound.....	18-20
• Metric equivalent—gm./sq. meter	
(a tolerance of +5 pct. is allowed)	68-75
• Stiffness: Average, each direction, not less than—milligrams	
Cross direction	50
Machine direction	80
• Tearing strength: Average, each direction, not less than—grams	40
• Opacity: Average, not less than—percent	82
• Reflectivity: Average, not less than—percent	68
• 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-d200
• Dirt: Average, each side, not to exceed—parts per million	8

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

.03 All printing of red-ink substitute Forms W-2 (Copy A) and W-3 must be in Flint red OCR dropout ink except as specified below. The following must be printed in nonreflective black ink:

- Identifying number “22222” or “33333” at the top of the forms.
- Tax year at the bottom of the forms.
- The four (4) corner register marks on the forms.
- The form identification number (“W-3”) at the bottom of Form W-3.
- All the instructions below Form W-3 beginning with “Send this entire page....” line to the bottom of Form W-3.

.04 The vertical and horizontal spacing for all federal payment and data boxes on Forms W-2 and W-3 must meet specifications. On Form W-3 and Form W-2 (Copy A), all the perimeter rules must be 1-point (0.014-inch), while all other rules must be one-half point (0.007-inch). Vertical rules must be parallel to the left edge of the form; horizontal rules parallel to the top edge.

.05 The official red-ink Form W-3 and Form W-2 (Copy A) are 7.5 inches wide. Employers filing Forms W-2 (Copy A) with the SSA on paper must also file a Form W-3. Form W-3 must be the same width (7.5 inches) as the Form W-2. One Form W-3 is printed on a standard-size, 8.5 x 11-inch page. Two official Forms W-2 (Copy A) are contained on a single 8.5 x 11-inch page (exclusive of any snap-stubs).

.06 The top, left, and right margins for the Form W-2 (Copy A) and Form W-3 are .5 inches (1/2 inch). All margins must be free of printing except for the words “DO NOT STAPLE” on red-ink Form W-3. The space between the two Forms W-2 (Copy A) is 1.33 inches.

.07 The identifying numbers are “22222” for Form W-2 (Copies A (and 1)) and “33333” for Form W-3. No printing should appear anywhere near the identifying numbers.

Note. The identifying number must be printed in nonreflective black ink in OCR-A font of 10 characters per inch.

.08 The depth of the individual scannable image on a page must be the same as that on the official IRS forms. The depth from the top line to the bottom line of an individual Form W-2 (Copy A) must be 4.17 inches and the depth from the top line to the bottom line of Form W-3 must be 4.67 inches. (See Exhibits A and B.)

.09 Continuous-pinfed Forms W-2 (Copy A) must be separated into 11-inch deep pages. The pinfed strips must be removed when Forms W-2 (Copy A) are filed with the SSA. The two Forms W-2 (Copy A) on the 11-inch page must not be separated (only the pages are to be separated (burst)). The words “Do Not Cut, Fold, or Staple Forms on This Page” must be printed twice between the two Forms W-2 (Copy A) in Flint red OCR dropout ink. All other copies (Copies 1, B, C, 2, and D) must be able to be distinguished and separated into individual forms.

.10 Box 12 of Form W-2 (Copy A) contains four entry boxes – 12a, 12b, 12c, and 12d. Do not make more than one entry per box. Enter your first code in box 12a (for example, enter Code D in box 12a, not 12d, if it is your first entry). If more than four items need to be reported in box 12, use a second Form W-2 to report the additional items (see “Multiple forms” in the 2010 Instructions for Forms W-2 and W-3). Do not report the same federal tax data to the SSA on more than one Form W-2 (Copy A). However, repeat the identifying information (employee’s name, address, and SSN; employer’s name, address, and EIN) on each additional form.

.11 The checkboxes in box 13 of Form W-2 (Copy A) must be .14 inches each; the space before the first checkbox is .20 inches; the spacing on each remaining side of the 3 checkboxes is .36 inches (see Exhibit A). The checkboxes in box b of Form W-3 must also be .14 inches (see Exhibit B for other dimensions in box b).

Note. More than 50% of an applicable checkbox must be covered by an “X.”

.12 All substitute Forms W-2 (Copy A) and W-3 in the red-ink format must have the tax year, form number, and form title printed on the bottom face of each form using type identical to that of the official IRS form. The red-ink substitute Form W-2 (Copy A) and Form W-3 must have the form producer’s EIN entered directly to the left of “Department of the Treasury,” in red.

.13 The words “For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.” must be printed in Flint red OCR dropout ink in the same location as on the official Form W-2 (Copy A). The words “For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.” must be printed at the bottom of the page of Form W-3 in black ink.

.14 The Office of Management and Budget (OMB) Number must be printed on substitute Forms W-3 and W-2 (on each ply) in the same location as on the official IRS forms.

.15 All substitute Forms W-3 must include the instructions that are printed on the same sheet below the official IRS form.

.16 The back of substitute Form W-2 (Copy A) and Form W-3 must be free of all printing.

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

.18 Chemical transfer paper is permitted for Form W-2 (Copy A) only if the following standards are met:

- Only chemically-backed paper is acceptable for Form W-2 (Copy A). Front and back chemically-treated paper cannot be processed properly by scanning equipment.
- Chemically-transferred images must be black.
- Carbon-coated forms are not permitted.

.19 The Government Printing Office (GPO) symbol and the Catalog Number (Cat. No.) must be deleted from substitute Form W-2 (Copy A) and Form W-3.

Section 1B. Specifications for Substitute Black-and-White Copy A and W-3 Forms Filed with the SSA

.01 The SSA-approved substitute black-and-white Forms W-2 (Copy A) and W-3 are referred to as substitute black-and-white Copy A and W-3. Specifications for the substitute black-and-white Copy A and W-3 are similar to the red-ink forms (Part B, Section 1A) except for the items that follow (see Exhibits E and F). Exhibits are samples only and must not be downloaded to meet tax obligations.

- (1) Forms must be printed on 8.5 x 11-inch single-sheet paper only. There must be two Forms W-2 (Copy A) printed on a page. There must be no horizontal perforations between the two Forms W-2 (Copy A) on each page.
- (2) All forms and data must be printed in nonreflective black ink only.
- (3) The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
- (4) The forms must not contain corner register marks.
- (5) The forms must not contain any shaded areas, including those boxes that are entirely shaded on the red-ink forms.
- (6) Identifying numbers on both Form W-2 (“22222”) and Form W-3 (“33333”) must be preprinted in 14-point Arial bold font or a close approximation.
- (7) The form numbers (“W-2” and “W-3”) must be in 18-point Arial font or a close approximation. The tax year (for example, “2010”) on Forms W-2 (Copy A) and W-3 must be in 20-point Arial font or a close approximation.
- (8) No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
- (9) Do not print any information in the margins of the substitute black-and-white Copy A and W-3 forms (for example, do not print “DO NOT STAPLE” in the top margin of Form W-3).
- (10) The word “Code” must not appear in box 12 on Form W-2 (Copy A).
- (11) A 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, under the tax year in place of the Cat. No. on Form W-2 (Copy A) and in the bottom right corner of the “For Official Use Only” box at the bottom of Form W-3. Do not display the form producer’s EIN to the left of “Department of the Treasury.” The vendor code will be used to identify the form producer.
- (12) Do not print Catalog Numbers (Cat. No.) on either Form W-2 (Copy A) or Form W-3.
- (13) Do not print the checkboxes in:
 - Box (b) of Form W-3. The “X” should be programmed to be printed and centered directly below the applicable “Kind of Payer.”
 - Box 13 of Form W-2 (Copy A). The “X” should be programmed to be printed and centered directly below the applicable box title.
- (14) Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.
- (15) The space between the two Forms W-2 (Copy A) is 1.33 inches.

.02 You must submit samples of your substitute black-and-white Copy A and W-3 forms to the SSA. Only black-and-white substitute Forms W-2 (Copy A) and W-3 for tax year 2011 will be accepted for approval by the SSA. Questions regarding other red-ink forms (that is, red-ink Forms W-2c, W-3c, 1099 series, 1096, etc.) must be directed to the IRS only.

.03 You will be required to send one set of blank and one set of dummy-data substitute black-and-white Copy A and W-3 forms for approval. Sample data entries should be filled in to the maximum length for each box entry, preferably using numeric data or alpha

data, depending upon the type required to be entered. Include in your submission the name, telephone number, fax number, and email address of a contact person who can answer questions regarding your sample forms.

.04 To receive approval, you may first contact the SSA at copy.a.forms@ssa.gov to obtain a template and further instructions in PDF or Excel format. You may also send your 2011 sample substitute black-and-white Copy A and W-3 forms to:

Social Security Administration
Data Operations Center
Attn: Substitute Black-and-White Copy A Forms, Room 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Send your sample forms via private mail carrier or certified mail in order to verify their receipt. You can expect approval (or disapproval) by the SSA within 30 days of receipt of your sample forms.

.05 The 4-digit vendor code preceded by four zeros and a slash (0000/9876) must be preprinted on the sample substitute black-and-white Copy A and W-3 forms. Forms not containing a vendor code will be rejected and will not be submitted for testing or approval. If you have a valid vendor code provided to you through the National Association of Computerized Tax Processors, you should use that code. If you do not have a valid vendor code, contact the Social Security Administration at copy.a.forms@ssa.gov to obtain an SSA-issued code. (Additional information on vendor codes may be obtained from the SSA or the National Association of Computerized Tax Processors via email at president@nactp.org.)

Note. Vendor codes are only required by those companies producing the W-2 family of forms as part of a product for resale to be used by multiple employers and payroll professionals. Employers developing Forms W-2 or W-3 to be used only for their individual company do not require a vendor code.

.06 If you use forms produced by a vendor and have questions concerning approval, do not send the forms to the SSA for approval. Instead, you may contact the software vendor to obtain a copy of SSA's dated approval notice supplied to that vendor.

.07 In response to feedback from the user community, the SSA (and the IRS) have added a 2-D barcoded version for the substitute Form W-2 and Form W-3 to the list of acceptable submission formats. This version is an optional alternative to the non-barcoded substitute Forms W-2 and W-3. Both versions are fully supported by the SSA. At this time, neither the IRS nor the SSA mandates the use of 2-D barcoded substitute forms.

Note. The data contained in the barcode must not differ from the data displayed on the form. The data in the barcode will be ignored and the data displayed on the form will be considered the submission.

To get the barcode information:

- See the SSA's BSO website at <http://www.socialsecurity.gov/bsa>,
- Get the pdf version of the specifications at copy.a.forms@ssa.gov,
- Download the "TY 11 Substitute W3/W2 2-D Barcoding Standards" from <http://www.socialsecurity.gov/employer/subBarCodeStd.pdf>.

Section 2. Requirements for Substitute Forms Furnished to Employees (Copies B, C, and 2 of Form W-2)

Note. Printers are cautioned that the **rules in Part B, Section 2 (this section), apply only to employee copies of Form W-2 (Copies B, C, and 2)**. Paper filers who send Forms W-2 (Copy A) to the SSA must follow the requirements in Part B, Sections 1A and/or 1B above.

.01 All employers (including those who file electronically) must furnish employees with at least two copies of Form W-2 (three or more for employees required to file a state, city, or local income tax return). The following rules are guidelines for preparing employee copies.

The dimensions of these copies (Copies B, C, and 2), but not Copy A, may differ from the dimensions of the official IRS form to allow space for reporting additional information, including additional entries such as withholding for health insurance, union dues, bonds, or charity in box 14. The limitation of a maximum of four items in box 12 of Form W-2 applies only to Copy A, which is filed with the SSA.

Note. Payee statements (Copies B, C, and 2 of Form W-2) may be furnished electronically if employees give their consent (as described in Treasury Regulations Section 31.6051-1(j)). See also Publication 15-A, Employer's Supplemental Tax Guide, and new Section 3 of Part B.

.02 The minimum dimensions for employee copies only (not Copy A) of Form W-2 should be 2.67 inches deep by 4.25 inches wide. The maximum dimensions should be no more than 6.5 inches deep by no more than 8.5 inches wide.

Note. The maximum and minimum size specifications in this document are for tax year 2010 only and may change in future years.

.03 Either horizontal or vertical format is permitted (see *Exhibit D*).

.04 The paper for all copies must be white and printed in black ink. The substitute Copy B, which employees are instructed to attach to their federal income tax returns, should be at least 9-pound paper (basis 17 x 22-500). Other copies furnished to employees should also be at least 9-pound paper (basis 17 x 22-500) unless a state, city, or local government provides other specifications.

.05 Employee copies of Form W-2 (Copies B, C, and 2), including those that are printed on a single sheet of paper, must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished whatever method of separation is used.

Note. Perforation does not apply to printouts of copies of Forms W-2 that are furnished electronically to employees (as described in Treasury Regulations Section 31.6051-1(j)). However, these employees should be cautioned to carefully separate the copies of Form W-2. See Publication 15-A, Employer's Supplemental Tax Guide, for information on electronically furnishing Forms W-2 to employees.

.06 Interleaved carbon and chemical transfer paper employee copies must be clearly legible. Fading must be minimized to assure legibility.

.07 The electronic tax logo on the IRS official employee copies is not required on any of the substitute form copies. To avoid confusion and questions by employees, employers are encouraged to delete the identifying number ("22222") from the employee copies of Form W-2.

.08 All substitute employee copies must contain boxes, box numbers, and box titles that match the official IRS Form W-2. Boxes that do not apply can be deleted. However, certain core boxes must be included. The placement, numbering, and size of this information is specified as follows:

- The items and box numbers that constitute the core data are:

Box 1 — Wages, tips, other compensation,

Box 2 — Federal income tax withheld,

Box 3 — Social security wages,

Box 4 — Social security tax withheld,

Box 5 — Medicare wages and tips, and

Box 6 — Medicare tax withheld.

The core boxes must be printed in the exact order shown on the official IRS form.

- The core data boxes (1 through 6) must be placed in the upper right of the form. Substitute vertical-format copies may have the core data across the top of the form (see *Exhibit D*). Boxes or other information will definitely not be permitted to the right of the core data.
- The form title, number, or copy designation (B, C, or 2) may be at the top of the form. Also, a reversed or blocked-out area to accommodate a postal permit number or other postal considerations is allowed in the upper-right.
- Boxes 1 through 6 must each be a minimum of 1¹/₈ inches wide x 1/4 inch deep.
- Other required boxes are:
 - a) Employee's social security number,
 - b) Employer identification number (EIN),
 - c) Employer's name, address, and ZIP code,
 - e) Employee's name, and
 - f) Employee's address and ZIP code.

Identifying items must be present on the form and be in boxes similar to those on the official IRS form. However, they may be placed in any location other than the top or upper right. You do not need to use the lettering system (a-c, e-f) used on the official IRS form. The employer identification number (EIN) may be included with the employer's name and address and not in a separate box.

Note. Box d ("Control number") is not required.

.09 All copies of Form W-2 furnished to employees must clearly show the form number, the form title, and the tax year prominently displayed together in one area of the form. The title of Form W-2 is "Wage and Tax Statement." It is recommended (but not required) that this be located on the bottom left of substitute Forms W-2. The reference to the "Department of the Treasury — Internal Revenue Service" must be on all copies of substitute Forms W-2 furnished to employees. It is recommended (but not required) that this be located on the bottom right of Form W-2.

.10 If the substitute employee copies are labeled, the forms must contain the applicable description:

- "Copy B, To Be Filed With Employee's FEDERAL Tax Return."
- "Copy C, For EMPLOYEE'S RECORDS."
- "Copy 2, To Be Filed With Employee's State, City, or Local Income Tax Return."

It is recommended (but not required) that these be located on the lower left of Form W-2. If the substitute employee copies are not labeled as to the disposition of the copies, then written notification using similar wording must be provided to each employee.

.11 The tax year (for example, 2011) must be clearly printed on all copies of substitute Form W-2. It is recommended (but not required) that this information be in the middle at the bottom of the Form W-2. The use of 24-pt. OCR-A font is recommended (but not required).

.12 Boxes 1 and 2 (if applicable) on Copy B must be outlined in bold 2-point rule or highlighted in some manner to distinguish them. If "Allocated tips" are being reported, it is recommended (but not required) that box 8 also be outlined. If reported, "Social security tips" (box 7) must be shown separately from "Social security wages" (box 3).

Note. Boxes 8 and 9 may be omitted if not applicable.

.13 If employers are required to withhold and report state or local income tax, the applicable boxes are also considered core information and must be placed at the bottom of the form. State information is included in:

- Box 15 (State, Employer's state ID number)
- Box 16 (State wages, tips, etc.)
- Box 17 (State income tax)

Local information is included in:

- Box 18 (Local wages, tips, etc.)
- Box 19 (Local income tax)
- Box 20 (Locality name)

.14 Boxes 7 through 14 may be omitted from substitute employee copies unless the employer must report any of that information to the employee. For example, if an employee did not have "Social security tips" (box 7), the form could be printed without that box. But if an employer provided dependent care benefits, the amount must be reported separately, shown in box 10, and labeled "Dependent care benefits."

.15 Employers may enter more than four codes in box 12 of substitute Copies B, C, and 2 (and 1 and D) of Form W-2, but each entry must use Codes A-CC (see the 2011 Instructions for Forms W-2 and W-3).

.16 If an employer has employees in any of the three categories in box 13, all checkbox headings must be shown and the proper checkmark made, when applicable.

.17 Employers may use box 14 for any other information that they wish to give to their employees. Each item must be labeled. (See the instructions for box 14 in the 2011 Instructions for Forms W-2 and W-3.)

.18 The front of Copy C of a substitute Form W-2 must contain the note "This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it."

.19 Instructions similar to those contained on the back of Copies B, C, and 2 of the official IRS Form W-2 must be provided to each employee. An employer may modify or delete instructions that do not apply to its employees. (For example, remove Railroad

Retirement Tier 1 and Tier 2 compensation information for nonrailroad employees or information about dependent care benefits that the employer does not provide.)

.20 Employers must notify their employees who have no income tax withheld that they may be able to claim a tax refund because of the earned income credit (EIC). They will meet this notification requirement if they furnish a substitute Form W-2 with the EIC notice on the back of Copy B, IRS Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or on their own statement containing the same wording. They may also change the font on Copies B, C, and 2 so that the EIC notification and Form W-2 instructions fit differently. For more information about notification requirements, see Notice 1015, "Have You Told Your Employees About the Earned Income Credit (EIC)?"

Note. An employer does not have to notify any employee who claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate, for the calendar year.

Section 3. Electronic Delivery of Form W-2 and W-2c Recipient Statements.

.01 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 W-2 and W-2c.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

.02 The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following Information 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 until January 31 immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the 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.

.03 Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- If posting the statement on a website, post it for the recipient to access on or before the January 31 due date through October 15 of that year.
- Inform the recipient, in person, 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).

Part C. Additional Instructions

Section 1. Additional Instructions for Form Printers

.01 If electronic media is not used for filing with the SSA, the substitute copies of Forms W-2 (either red-ink or substitute black-and-white forms) should be assembled in the same order as the official IRS Forms W-2. Copy A should be first, followed sequentially by perforated sets (Copies 1, B, C, 2, and D).

.02 The substitute form to be filed by the employer with the SSA must carry the designation “Copy A.”

Note. Electronic filers do not submit either red-ink or substitute black-and-white paper Form W-2 (Copy A) or Form W-3 to the SSA.

.03 Substitute forms (red-ink or substitute black-and-white Copy A or W-3) do not require a copy to be retained by employers (Copy D of Form W-2). However, employers must be prepared to verify or duplicate the information if it is requested by the IRS or the SSA. Paper filers who do not keep a Form W-2 (Copy D) should be able to generate a facsimile of Form W-2 (Copy A) in case of loss.

.04 Except for copies in the official assembly, no additional copies that may be prepared by employers should be placed ahead of Form W-2 (Copy C) “For EMPLOYEE’S RECORDS.”

.05 You must provide instructions similar to those contained on the back of Copies B, C, and 2 of the official IRS Form W-2 to each employee. You may print them on the back of the substitute Copies B, C, and 2 or provide them to employees on a separate statement. You do not need to use the back of Copy 2. If you do not use Copy 2, you may include all the information that appears on the back of the official Copies B, C, and 2 on the back of your substitute Copies B and C only. As an example, you may use the “Note” on the back of the official Copy C as the dividing point between the text for your substitute Copies B and C. Do not print these instructions on the back of Copy 1. Any Forms W-2 (Copy A) and W-3 that are filed with the SSA must have no printing on the reverse side.

Section 2. Instructions for Employers

.01 Only originals of Form W-2 (Copy A) and Form W-3 may be filed with the SSA. Carbon copies and photocopies are unacceptable.

.02 Employers should type or machine-print data entries on plain paper forms whenever possible. Ensure good quality by using a high-quality type face, inserting data in the middle of blocks that are well separated from other printing and guidelines, and taking any other measures that will guarantee clear, sharp images. Black ink must be used with no script type, inverted font, italics or dual-case alpha characters.

Note. 12-point Courier font is preferred by the SSA.

.03 Form W-2 (Copy A) requires decimal entries for wage data. Dollar signs should not be printed with money amounts on the Forms W-2 (Copy A) and W-3.

.04 The employer must provide a machine-scannable Form W-2 (Copy A). The employer must also provide employee copies (Copies B, C, and 2) that are legible and able to be photocopied (by the employee). Do not print any data in the top margin of the payee copies of the forms.

.05 Any printing in box d (Control number) on Form W-2 or box a on Form W-3 may not touch any vertical or horizontal lines and should be centered in the box.

.06 The filer’s employer identification number (EIN) must be entered in box b of Form W-2 and box e of Form W-3. The EIN entered on Form(s) W-2 (box b) and Form W-3 (box e) must be the same as on Forms 941, 943, 944, CT-1, Schedule H (Form 1040), or any other corresponding forms filed with the IRS. Be sure to use EIN format (00-0000000) rather than SSN format (000-00-0000).

.07 The employer’s name, address, and EIN may be preprinted.

Section 3. OMB Requirements for Both Red-ink and Black-and-White Copy A and W-3 Substitute Forms

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

- The Office of Management and Budget (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 assigned. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in Exhibits A, B, C, E, and F.)
- 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 Form W-2 (Copy A) and Form W-3 are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.

- The OMB number (1545-0008) must appear exactly as shown on the official IRS form.
- For any copy of Form W-2 other than Copy A, the OMB number must use one of the following formats:
 - (1) OMB No. 1545-0008 (preferred) or
 - (2) OMB # 1545-0008 (acceptable).

.04 Any substitute Form W-2 (Copy A only) must state “For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.” Any substitute Form W-3 must state “For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.” 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 4. Reproducible Copies of Forms

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

- Accessing IRS.gov.
- Ordering IRS Tax Products on DVD (Publication 1796).
Only contact the IRS, not the SSA, for forms.

Note. Many IRS forms are provided at IRS.gov and on the IRS Tax Products on DVD. But copies of Form W-2 (Copy A) and Form W-3 cannot be used for filing with the SSA when obtained by these methods because the forms do not meet the specific printing specifications as described in this publication. Copies of Forms W-2 and W-3 obtained from these sources are for information purposes only.

.02 The DVD contains approximately 2,800 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional.

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change. The cost of the DVD if purchased from NTIS via the Internet at www.irs.gov/formspubs/article/0,,id=108660,00.html is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax – 703-605-6900 (For IRS DVD purchase only),
- By mail – to:
National Technical Information Service
5285 Port Royal Road
Springfield, VA 22161

Section 5. Effect on Other Documents

.01 Revenue Procedure 2010-42, 2010-47 I.R.B. 715, dated November 22, 2010 (reprinted as Publication 1141, Revised 11-2010), is superseded.

List of Exhibits

Exhibit A — Form W-2 (Copy A) (Red-Ink) 2011

Exhibit B — Form W-3 (Red-Ink) 2011

Exhibit C — Form W-2 (Copy B) 2011

Exhibit D — Form W-2 Alternative Employee Copies (Illustrating Horizontal and Vertical Formats)

Exhibit E — Form W-2 (Copy A) (Substitute Black-and-White) 2011

Exhibit F — Form W-3 (Substitute Black-and-White) 2011

**Exhibit
A
Form
W-2
(Copy A)**
(Red-ink)
2011

22222		a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
		18 Local wages, tips, etc.		19 Local income tax	
				20 Locality name	

Form **W-2 Wage and Tax Statement** 2011
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.
 Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

22222		a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
		18 Local wages, tips, etc.		19 Local income tax	
				20 Locality name	

Form **W-2 Wage and Tax Statement** 2011
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.
 Cat. No. 10134D

**Exhibit
B
Form
W-3
(Red-ink)
2011**

DO NOT STAPLE

33333 85		a Control number 1.65"		For Official Use Only MB No. 1545-0008 5.0"	
b Kind of Payer (Check one) 941 Military <input type="checkbox"/> 943 Hshld emp. <input type="checkbox"/> 944 Medicare gov. emp. <input type="checkbox"/> 944 None apply <input type="checkbox"/> CT-1.36" 36" 36" .36"		Kind of Employer (Check one) State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>		Third-party sick pay (Check if applicable) <input type="checkbox"/>	
c Total number of Forms W-2 1.6"		d Establishment number 1.6"		1 Wages, tips, other compensation	
e Employer identification number (EIN) 3.2"		3 Social security wages 2.15"		2 Federal income tax withheld 2.15"	
f Employer's name 7.5"		5 Medicare wages and tips		6 Medicare tax withheld	
g Employer's address and ZIP code		7 Social security tips 4.67"		8 Allocated tips	
		9		10 Dependent care benefits .333"	
		11 Nonqualified plans		12a Deferred compensation	
h Other EIN used this year		13 For third-party sick pay use only		12b	
15 State Employer's state ID number 2.6"		14 Income tax withheld by payer of third-party sick pay		For Official Use Only .667"	
16 State wages, tips, etc.		17 State income tax			
18 Local wages, tips, etc.		19 Local income tax		For Official Use Only .667"	
Contact person		Telephone number			
Email address		Fax number		For Official Use Only .667"	
Signature		Title			

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.

Form **W-3 Transmittal of Wage and Tax Statements 2011** Department of the Treasury Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration.
Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2011 Instructions for Forms W-2 and W-3 for information on completing this form.

Purpose of Form

A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, is being filed. Do not file Form W-3 alone. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the Social Security Administration (see below). All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records.

Electronic Filing

The Social Security Administration (SSA) strongly suggests employers report Form W-3 and W-2 Copy A electronically instead of on paper. SSA provides two free options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 20 Forms W-2 at a time to SSA.
- **File Upload.** Upload wage files to SSA that you have created using payroll or tax software that formats the files according to SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

For more information, go to www.socialsecurity.gov/employer and select "First Time Filers" or "Returning Filers" under "BEFORE YOU FILE."

When To File

Mail any paper Forms W-2 under cover of this Form W-3 Transmittal by February 29, 2012. Electronic fill-in forms or uploads are filed through SSA's Business Services Online (BSO) Internet site and will be on time if submitted by April 2, 2012.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001**

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

For Privacy Act and Paperwork Reduction Act Notice, see the back of Copy D of Form W-2.

**Exhibit
C
Form
W-2
(Copy B)
2011**

a Employee's social security number		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008							
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**Exhibit D
Form W-2
Alternative Employee Copies**

(Illustrating Horizontal and Vertical Formats)

Form W-2 Wage and Tax Statement

a Employee's social security number		1 Wages, tips, other compensation	2 Federal income tax withheld
b Employer identification number (EIN)		3 Social security wages	4 Social security tax withheld
c Employer's name, address, and Zip code		5 Medicare wages and tips	6 Medicare tax withheld
e Employee's name			
f Employee's address and ZIP code			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
		18 Local wages, tips, etc.	19 Local income tax
			20 Locality name

Copy C For EMPLOYEE'S RECORDS. **2011**

Department of the Treasury—Internal Revenue Service

Horizontal Format

1 Wages, tips, other compensation	2 Federal income tax withheld
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
Employee's social security number	
Employer identification number (EIN)	
Employer's name, address and, ZIP code	
Employee's name	
Employee's address and ZIP code	
15 State	Employer's state ID number
16 State wages, tips, etc.	18 Local wages, tips, etc.
17 State income tax	19 Local income tax
	20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return.
Form W-2
Wage and Tax Statement
2011 Department of the Treasury—Internal Revenue Service

Vertical Format

Note: Exhibit D provides examples of employee copies of Form W-2 only. For examples of Copy A, see Exhibit A or Exhibit E. For the specifications of Copy A, which must be filed with the SSA, see Part B, sections 1A and 1B.

The core data boxes are 1 through 6 and, if applicable, 15 through 20. The core data must be similarly positioned, exactly numbered, and exactly titled as shown for each format. Other data may be placed in unoccupied areas based upon the employer's needs. Form identification may be placed before or after the core data. However, the employer's non-core elements may be positioned only between the sections of core data.

**Exhibit E
Form W-2
(Copy A)**

(Substitute Black-and-White)

2011

This form may be subject to change.

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
4.1"			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
1.9"		1.9"	.3"	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
4.17"			14 Other		12c	
					12d	
f Employee's address and ZIP code			15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax
			1.8"		1.2"	1.1"
			18 Local wages, tips, etc.		19 Local income tax	20 Locality name
			1.2"		1.1"	.7"

Form W-2 Wage and Tax Statement 2011
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.
 Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
			14 Other		12c	
					12d	
f Employee's address and ZIP code			15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax
			1.8"		1.2"	1.1"
			18 Local wages, tips, etc.		19 Local income tax	20 Locality name
			1.2"		1.1"	.7"

Form W-2 Wage and Tax Statement 2011
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.
 Cat. No. 10134D

**Exhibit F
Form W-3**
(Laser-Printed)
2011

This form may be subject to change.

DO NOT STAPLE

a Control number 33333		For Official Use Only OMB No. 1545-0008			
b Kind of Payer (Check one)		Kind of Employer (Check one)			
<input type="checkbox"/> 941 Military <input type="checkbox"/> 943 Hshld. emp. <input type="checkbox"/> 944 Medicare govt. emp.		<input type="checkbox"/> None apply <input type="checkbox"/> State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt.		<input type="checkbox"/> 501c non-govt. <input type="checkbox"/> Third-party sick pay (Check if applicable)	
c Total number of Forms W-2 1.6"		d Establishment number 1.6"		1 Wages, tips, other compensation	
e Employer identification number (EIN) 3.2"		3 Social security wages 2.15"		2 Federal income tax withheld	
f Employer's name 7.5"		5 Medicare wages and tips		4 Social security tax withheld 2.15"	
g Employer's address and ZIP code 4.67"		7 Social security tips		6 Medicare tax withheld	
		9		8 Allocated tips	
		11 Nonqualified plans		10 Dependent care benefits	
		13 For third-party sick pay use only		12a Deferred compensation	
h Other EIN used this year		12b		14 Income tax withheld by payer of third-party sick pay	
15 State Employer's state ID number		18 Local wages, tips, etc.		19 Local income tax	
16 State wages, tips, etc.		17 State income tax		For Official Use Only	
Contact person		Telephone number		For Official Use Only	
Email address		Fax number			

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 _____

Form **W-3 Transmittal of Wage and Tax Statements** **2011** Department of the Treasury Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder 5.03" Separate instructions. See the 2011 Instructions for Forms W-2 and W-3 for information on completing this form.

Purpose of Form
A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, is being filed. Do not file Form W-3 alone. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the Social Security Administration (see below). All paper forms must comply with IRS standards and be machine readable. Photocopies are not acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records.

Electronic Filing
The Social Security Administration (SSA) strongly suggests employers report Form W-3 and W-2 Copy A electronically instead of on paper. SSA provides two free options on its Business Services Online (BSO) website:
 • **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 20 Forms W-2 at a time to SSA.
 • **File Upload.** Upload wage files to SSA that you have created using payroll or tax software that formats the files according to SSA's Specifications for Filing Forms W-2 Electronically (EFW2).
 For more information, go to www.socialsecurity.gov/employer and select "First Time Filers" or "Returning Filers" under "BEFORE YOU FILE."

When To File
Mail any paper Forms W-2 under cover of this Form W-3 Transmittal by February 29, 2012. Electronic fill-in forms or uploads are filed through SSA's Business Services Online (BSO) Internet site and will be on time if submitted by April 2, 2012.

Where To File Paper Forms
Send this entire page with the entire Copy A page of Form(s) W-2 to:
**Social Security Administration
 Data Operations Center
 Wilkes-Barre, PA 18769-0001**

Note. If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

For Privacy Act and Paperwork Reduction Act Notice, see the back of Copy D of Form W-2.

Part IV. Items of General Interest

Relief With Respect to IRAs Whose Owners Have Entered Into Certain Agreements With Brokers or Other Financial Institutions

Announcement 2011–81

This announcement provides temporary relief with respect to Individual Retirement Accounts (IRAs) in circumstances in which the IRAs' owners have signed certain indemnification agreements or granted certain security interests in accounts that may have an effect on their IRAs.

On October 20, 2011, the Department of Labor (DOL) issued Advisory Opinion 2011–09A regarding circumstances under which an individual IRA owner's agreement to indemnify a broker in order to cover indebtedness of, or arising from, the individual's IRA with the broker would be an impermissible "extension of credit," as described in § 4975(c)(1)(B) of the Code and whether, in such cases, any prohibited transaction would be covered by DOL class exemption PTE 80–26. Subsequent to the issuance of Advisory Opinion 2011–09A, similar issues have been raised regarding the IRA owner's grant of a security interest among the non-IRA accounts and the IRA (referred to collectively as cross-collateralization agreements) with a broker or other financial institution. Previously, on October 27, 2009, the DOL issued Advisory Opinion 2009–03A, holding that the grant by an individual to a broker of a security interest in the individual's non-IRA accounts with the broker would be an impermissible extension of credit to the individual's IRA, as described in § 4975(c)(1)(B) of the Code. Advisory Opinion 2011–09A concludes that PTE 80–26 does not provide relief for such extensions of credit.¹

The DOL has advised the Internal Revenue Service (IRS) that DOL is considering further action with respect to the issues described above, including consideration of a class exemption request

expected to be submitted to the DOL. Pending further action by the DOL and until issuance of further guidance from the IRS superseding this announcement, the IRS will determine the tax consequences relating to an IRA without taking into account the consequences that might otherwise result from a prohibited transaction under § 4975 resulting from entering into any indemnification agreement or any cross-collateralization agreement similar to the agreements described in DOL Advisory Opinions 2009–03A and 2011–09A, provided there has been no execution or other enforcement pursuant to the agreement against the assets of an IRA account of the individual granting the security interest or entering into the cross-collateralization agreement. No inference with respect to the application of any Code section other than § 4975 should be drawn from this announcement.

Employee Plans Determination Letter Program Changes

Announcement 2011–82

This announcement describes several important changes to the Employee Plans determination letter program that will take effect in 2012. These changes eliminate features of the determination letter program that are of limited utility to plan sponsors in comparison with the burdens they impose. The changes also are expected to improve Internal Revenue Service ("Service") efficiency by reducing the time it takes the Service to process determination letter applications. Under these modified procedures, many employers will no longer apply for determination letters.

The changes to the determination letter filing procedures described in this announcement will be reflected in Rev. Proc. 2012–6, which will be published in I.R.B. 2012–1 on January 3, 2012. Revenue Procedure 2012–6 will set forth the procedures for issuing determination letters on

the qualified status of employee plans. The changes to the determination letter filing procedures eliminate elective demonstrations regarding coverage and nondiscrimination requirements and provide that only employers that have made limited modifications to a pre-approved volume submitter (VS) plan may file Form 5307, *Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans*. In conjunction with the latter change, the Service expects to revise the language of opinion and advisory letters to clarify the circumstances in which these letters are equivalent to a determination letter. See, section 19 of Rev. Proc. 2011–49, 2011–44 I.R.B. 608.

Background

Revenue Procedure 2012–6 will set forth the procedures of the Service for issuing determination letters. Under the procedures in effect prior to Rev. Proc. 2012–6, the Service allowed plan sponsors to elect to expand the scope of a determination letter application by completing *Schedule Q* (Form 5300), *Elective Determination Requests*, and submitting data demonstrating compliance with coverage and nondiscrimination requirements.

The Service also permitted an employer that adopted a pre-approved (master and prototype (M&P) or VS) plan to apply for an individual determination letter on Form 5307, which is a shorter application form available only to adopters of these plans. Although the employer is generally entitled to rely directly on the opinion or advisory letter for the M&P or VS plan with respect to most qualification requirements, the employer could apply for a determination letter to obtain reliance regarding the coverage and nondiscrimination requirements by filing Form 5307 and including *Schedule Q* and data demonstrating compliance with coverage and nondiscrimination requirements. In addition, an employer could make limited modifications to an approved VS plan, in which case a determination letter was required for reliance and could be obtained by filing Form 5307.

¹ Under Reorganization Plan No. 4 of 1978, effective December 31, 1978, the authority of the Secretary of the Treasury to issue interpretations with respect to § 4975 of the Code was transferred, with certain exceptions not here relevant, to the Secretary of Labor.

Elimination of Demonstrations Regarding Coverage and Nondiscrimination Requirements

The issuance of a determination letter that is based on a demonstration of compliance with a coverage or nondiscrimination requirement does not obviate the need for subsequent testing of a plan; reliance based on a demonstration is limited to the facts presented in the demonstration. This need for subsequent testing reduces the value of the elective demonstration feature, especially where the costs of preparing and reviewing demonstrations are taken into account. Accordingly, this elective demonstration feature of the determination letter program is being eliminated.

As a result, except as provided below, the Service's review of a determination letter application for a plan will not consider, and a determination letter may not be relied on with respect to, whether the plan satisfies the requirements of section 401(a)(4), 401(a)(26), or 410(b). The Service will continue to determine whether a plan's benefit or contribution formula satisfies the requirements of a nondiscriminatory design-based safe harbor and will also continue to determine whether a plan's terms satisfy sections 401(k) and 401(m). This change is effective for applications filed on or after February 1, 2012, in the case of plans under a 5-year remedial amendment cycle (other than terminating plans), and May 1, 2012, in the case of terminating plans and plans under a 6-year remedial amendment cycle.

As of the effective date of this change with respect to a plan, *Schedule Q* and accompanying demonstrations regarding the coverage and nondiscrimination requirements should not be submitted with any determination letter application for the plan, including an application for a terminating plan filed on Form 5310, *Application for Determination for Terminating Plan*, because such demonstrations will not be considered in the Service's review of the plan. In addition, determination letter applicants should no longer complete line 13 of Form 5300, *Application for Determination for Employee Benefit Plan*, line 11 of Form 5307, or lines 13 or 14e of Form 5310, regarding coverage data and nondiscrimination, when submitting an application on or after the effective date of this change. Further, the listing

in Column A of Form 8717, *User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request*, of user fees for applications with coverage and nondiscrimination demonstrations, will cease to apply. These forms will be revised in the future to reflect these changes.

Form 5307 Applications Limited to Adopters of VS Plans Who Modify Pre-Approved Terms

Effective May 1, 2012, determination letter applications filed on Form 5307 will be accepted only from adopters of VS plans that modify the terms of the pre-approved VS specimen plan (and only if the modifications are not so extensive as to cause the plan to be treated as an individually designed plan). Any such application that is filed on or after May 1, 2012, but before the plan's next "on-cycle" submission period begins, is an "off-cycle" application under Rev. Proc. 2007-44, 2007-2 C.B. 54, and generally will not be reviewed until all on-cycle applications have been reviewed.

The Service will not accept determination letter applications that are filed on Form 5307 on or after May 1, 2012 by adopters of VS plans that have not made any changes to the terms of the pre-approved VS specimen plan (except to select among options under the plan) or by adopters of M&P plans. These VS and M&P adopters may rely on the advisory or opinion letter issued with respect to the VS or M&P plan to the extent provided in section 19 of Rev. Proc. 2011-49.

Form 5300 Applications for M&P and VS Plans

In certain circumstances, an application for a determination letter for an M&P or VS plan must be filed on Form 5300. Under Rev. Proc. 2012-6, the circumstances in which an application for a pre-approved plan must be filed on Form 5300 will remain the same as under prior procedures, with two additions. First, effective May 1, 2012, an application for a determination letter for an M&P plan must be filed on Form 5300 if the employer has added language to the pre-approved M&P plan to satisfy the requirements of sections 415 and 416 because of the required aggregation of plans. Second, effective May 1, 2012, an application for

a determination letter for a pre-approved pension plan with a normal retirement age earlier than age 62 must be filed on Form 5300.

Thus, under Rev. Proc. 2012-6, an employer will be able to obtain a determination letter as an adopter of a pre-approved plan by filing Form 5300 under the following circumstances: (1) the application also requests a determination regarding affiliated service group or leased employee status or partial plan termination; (2) the plan is a multiple employer plan; (3) a determination letter is required by the Service (for example, in connection with a request for a funding waiver); (4) the employer has added language to an M&P plan to satisfy the requirements of sections 415 and 416 because of the required aggregation of plans; or (5) the plan is a pension plan with a normal retirement age earlier than age 62. In each of these circumstances, the mere use of Form 5300 will not mean that the plan must be restated for changes in qualification requirements included in the Cumulative List in effect when the application is filed. The plan will instead be reviewed on the basis of the Cumulative List that was considered in issuing the opinion or advisory letter for the plan. In any of these cases, the employer must indicate in the cover letter the reason for using Form 5300 and must include with the application a copy of the opinion or advisory letter issued with respect to the M&P or VS plan.

Until May 1, 2012, an employer may file Form 5307 to obtain a determination letter for both a pre-approved pension plan with a normal retirement age earlier than age 62 and an M&P plan that includes language added by the employer to satisfy the requirements of sections 415 and 416 because of the required aggregation of plans, provided that the employer is otherwise eligible to file Form 5307. After May 1, 2012, an application for a determination letter must be filed on Form 5300 in these cases.

Form 5307 Applications That Are Filed Before May 1, 2012

Sponsors are reminded that the on-cycle submission period for pre-approved defined benefit plans under Rev. Proc. 2007-44 ends on April 30, 2012. The Service will continue to accept, through April 30, 2012, applications filed on Form

5307 for VS plans and M&P plans, including defined contribution plans, under procedures currently in effect. A Form 5307 application for a “new” defined contribution plan (that is, a plan whose initial remedial amendment period under section 1.401(b)-1 of the Income Tax Regulations ends after April 30, 2010) that is filed before May 1, 2012 will be treated as an on-cycle application. A Form 5307 application for any other defined contribu-

tion plan that is filed before May 1, 2012 will be treated as an off-cycle application and might not be reviewed before the next two-year filing window available for pre-approved plans.

DRAFTING INFORMATION

The principal author of this announcement is Angelique Carrington of the Employee Plans, Tax Exempt

and Government Entities Division. For further information regarding this announcement, please call the Employee Plans taxpayer assistance answering service at (877) 829-5500 (a toll-free number) or email Ms. Carrington at *retirementplanquestions@irs.gov*.

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.
F.R.—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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Ann	Announcement
CD	Court Decision
DO	Delegation Order
EO	Executive Order
PL	Public Law
PTE	Prohibited Transaction Exemption
RP	Revenue Procedure
RR	Revenue Ruling
SPR	Statement of Procedural Rules
TC	Tax Convention
TD	Treasury Decision
TDO	Treasury Department Order

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