

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. 2012-22, page 565.

2012 base period T-bill rate. The “base period T-bill rate” for the period ending September 30, 2012, is published, as required by section 995(f) of the Code.

Notice 2012-68, page 574.

This notice provides for the suspension of certain requirements under section 42 of the Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation caused by Hurricane Sandy.

Rev. Proc. 2012-38, page 575.

General rules and specifications for substitute forms 1096, 1098, 1099, 5498, and certain other information returns. This procedure provides specifications for the private printing of red-ink substitutes for the 2012 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Rev. Proc. 2011-60 superseded.

Announcement 2012-39, page 635.

This document cancels a public hearing on proposed regulations (REG-136491-09, 2012-35 I.R.B. 321) under section 42 of the Code; relating to the utility allowance regulations.

EMPLOYMENT TAX

Rev. Proc. 2012-38, page 575.

General rules and specifications for substitute forms 1096, 1098, 1099, 5498, and certain other information returns. This procedure provides specifications for the private printing of red-ink substitutes for the 2012 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Rev. Proc. 2011-60 superseded.

Finding Lists begin on page ii.
Index for July through November begins on page iv.



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.

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

Section 995.—Taxation of DISC Income to Shareholders

2012 base period T-bill rate. The “base period T-bill rate” for the period ending September 30, 2012, is published, as required by section 995(f) of the Code.

Rev. Rul. 2012-22

Section 995(f)(1) of the Internal Revenue Code provides that a shareholder of a DISC shall pay interest each taxable year in an amount equal to the product of the shareholder’s DISC-related deferred tax liability for the year and the “base period T-bill rate.” Under section 995(f)(4), the base period T-bill rate is the annual rate of interest determined by the Secretary to be equivalent to the average of the 1-year constant maturity Treasury yields, as published by the Board of Governors of the Federal Reserve System, for the 1-year pe-

riod ending on September 30 of the calendar year ending with (or of the most recent calendar year ending before) the close of the taxable year of the shareholder. The base period T-bill rate for the period ending September 30, 2012, is 0.16 percent.

Pursuant to section 6222 of the Code, interest must be compounded daily. The table below provides factors for compounding the base period T-bill rate daily for any number of days in the shareholder’s taxable year (including a 52–53 week accounting period) for the 2012 base period T-bill rate. To compute the amount of the interest charge for the shareholder’s taxable year, multiply the amount of the shareholder’s DISC-related deferred tax liability (as defined in section 995(f)(2)) for that year by the base period T-bill rate factor corresponding to the number of days in the shareholder’s taxable year for which the interest charge is being computed. Generally, one would use the factor

for 365 days. One would use a different factor only if the shareholder’s taxable year for which the interest charge being determined is a short taxable year, if the shareholder uses the 52–53 week taxable year, or if the shareholder’s taxable year is a leap year.

For the base period T-bill rates for the periods ending in prior years, see Rev. Rul. 2011–30, 2011–2 C.B. 826; Rev. Rul. 2010–28, 2010–2 C.B. 804; Rev. Rul. 2009–36, 2009–2 C.B. 650; Rev. Rul. 2008–51, 2008–2 C.B. 1171; and Rev. Rul. 2007–64, 2007–2 C.B. 953.

DRAFTING INFORMATION

The principal author of this revenue ruling is Teresa Burrige Hughes of the Office of Associate Chief Counsel (International). For further information regarding this revenue ruling, contact Teresa B. Hughes at (202) 622–3850 (not a toll-free call).

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
1	.000004372
2	.000008743
3	.000013115
4	.000017486
5	.000021858
6	.000026230
7	.000030601
8	.000034973
9	.000039345
10	.000043717
11	.000048088
12	.000052460
13	.000056832
14	.000061204
15	.000065576
16	.000069948
17	.000074320
18	.000078691
19	.000083063
20	.000087435
21	.000091807
22	.000096179
23	.000100551
24	.000104923

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
25	.000109295
26	.000113667
27	.000118039
28	.000122412
29	.000126784
30	.000131156
31	.000135528
32	.000139900
33	.000144272
34	.000148645
35	.000153017
36	.000157389
37	.000161761
38	.000166134
39	.000170506
40	.000174878
41	.000179251
42	.000183623
43	.000187995
44	.000192368
45	.000196740
46	.000201113
47	.000205485
48	.000209858
49	.000214230
50	.000218603
51	.000222975
52	.000227348
53	.000231720
54	.000236093
55	.000240466
56	.000244838
57	.000249211
58	.000253584
59	.000257956
60	.000262329
61	.000266702
62	.000271074
63	.000275447
64	.000279820
65	.000284193
66	.000288566
67	.000292938
68	.000297311
69	.000301684
70	.000306057
71	.000310430
72	.000314803
73	.000319176

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
74	.000323549
75	.000327922
76	.000332295
77	.000336668
78	.000341041
79	.000345414
80	.000349787
81	.000354160
82	.000358533
83	.000362907
84	.000367280
85	.000371653
86	.000376026
87	.000380399
88	.000384773
89	.000389146
90	.000393519
91	.000397892
92	.000402266
93	.000406639
94	.000411013
95	.000415386
96	.000419759
97	.000424133
98	.000428506
99	.000432880
100	.000437253
101	.000441627
102	.000446000
103	.000450374
104	.000454747
105	.000459121
106	.000463494
107	.000467868
108	.000472242
109	.000476615
110	.000480989
111	.000485363
112	.000489736
113	.000494110
114	.000498484
115	.000502858
116	.000507231
117	.000511605
118	.000515979
119	.000520353
120	.000524727
121	.000529101
122	.000533474

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
123	.000537848
124	.000542222
125	.000546596
126	.000550970
127	.000555344
128	.000559718
129	.000564092
130	.000568466
131	.000572840
132	.000577214
133	.000581589
134	.000585963
135	.000590337
136	.000594711
137	.000599085
138	.000603459
139	.000607834
140	.000612208
141	.000616582
142	.000620956
143	.000625331
144	.000629705
145	.000634079
146	.000638454
147	.000642828
148	.000647202
149	.000651577
150	.000655951
151	.000660326
152	.000664700
153	.000669075
154	.000673449
155	.000677824
156	.000682198
157	.000686573
158	.000690947
159	.000695322
160	.000699697
161	.000704071
162	.000708446
163	.000712821
164	.000717195
165	.000721570
166	.000725945
167	.000730320
168	.000734694
169	.000739069
170	.000743444
171	.000747819

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
172	.000752194
173	.000756569
174	.000760943
175	.000765318
176	.000769693
177	.000774068
178	.000778443
179	.000782818
180	.000787193
181	.000791568
182	.000795943
183	.000800318
184	.000804693
185	.000809069
186	.000813444
187	.000817819
188	.000822194
189	.000826569
190	.000830944
191	.000835320
192	.000839695
193	.000844070
194	.000848445
195	.000852821
196	.000857196
197	.000861571
198	.000865947
199	.000870322
200	.000874697
201	.000879073
202	.000883448
203	.000887824
204	.000892199
205	.000896575
206	.000900950
207	.000905326
208	.000909701
209	.000914077
210	.000918452
211	.000922828
212	.000927204
213	.000931579
214	.000935955
215	.000940330
216	.000944706
217	.000949082
218	.000953458
219	.000957833
220	.000962209

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
221	.000966585
222	.000970961
223	.000975337
224	.000979712
225	.000984088
226	.000988464
227	.000992840
228	.000997216
229	.001001592
230	.001005968
231	.001010344
232	.001014720
233	.001019096
234	.001023472
235	.001027848
236	.001032224
237	.001036600
238	.001040976
239	.001045352
240	.001049729
241	.001054105
242	.001058481
243	.001062857
244	.001067233
245	.001071610
246	.001075986
247	.001080362
248	.001084739
249	.001089115
250	.001093491
251	.001097868
252	.001102244
253	.001106620
254	.001110997
255	.001115373
256	.001119750
257	.001124126
258	.001128503
259	.001132879
260	.001137256
261	.001141632
262	.001146009
263	.001150385
264	.001154762
265	.001159139
266	.001163515
267	.001167892
268	.001172269
269	.001176645
270	.001181022

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
271	.001185399
272	.001189776
273	.001194152
274	.001198529
275	.001202906
276	.001207283
277	.001211660
278	.001216037
279	.001220414
280	.001224790
281	.001229167
282	.001233544
283	.001237921
284	.001242298
285	.001246675
286	.001251052
287	.001255429
288	.001259807
289	.001264184
290	.001268561
291	.001272938
292	.001277315
293	.001281692
294	.001286069
295	.001290447
296	.001294824
297	.001299201
298	.001303578
299	.001307956
300	.001312333
301	.001316710
302	.001321088
303	.001325465
304	.001329842
305	.001334220
306	.001338597
307	.001342975
308	.001347352
309	.001351729
310	.001356107
311	.001360484
312	.001364862
313	.001369240
314	.001373617
315	.001377995
316	.001382372
317	.001386750
318	.001391128
319	.001395505
320	.001399883

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
321	.001404261
322	.001408638
323	.001413016
324	.001417394
325	.001421772
326	.001426149
327	.001430527
328	.001434905
329	.001439283
330	.001443661
331	.001448039
332	.001452417
333	.001456795
334	.001461173
335	.001465551
336	.001469929
337	.001474307
338	.001478685
339	.001483063
340	.001487441
341	.001491819
342	.001496197
343	.001500575
344	.001504953
345	.001509331
346	.001513710
347	.001518088
348	.001522466
349	.001526844
350	.001531222
351	.001535601
352	.001539979
353	.001544357
354	.001548736
355	.001553114
356	.001557492
357	.001561871
358	.001566249
359	.001570628
360	.001575006
361	.001579385
362	.001583763
363	.001588142
364	.001592520
365	.001596899
366	.001601277
367	.001605656
368	.001610034
369	.001614413
370	.001618792

ANNUAL RATE, COMPOUNDED DAILY

DAYS	0.160 PERCENT FACTOR
371	.001623170

Part III. Administrative, Procedural, and Miscellaneous

Low-Income Housing Credit Disaster Relief for Hurricane Sandy

Notice 2012-68

The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation caused by Hurricane Sandy and associated storms (hereafter Hurricane Sandy). This relief is being granted pursuant to the Service's authority under § 42(n) and § 1.42-13(a) of the Income Tax Regulations.

BACKGROUND

The President issued major disaster declarations for several states because of the devastation caused by Hurricane Sandy. The President issued the declarations under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 *et seq.* Subsequently, the Federal Emergency Management Agency (FEMA) designated jurisdictions in several states for Individual Assistance. Because of the widespread damage to housing caused by Hurricane Sandy, the Service has determined that state housing agencies (Agencies) may provide approval to project owners in their respective states to provide temporary emergency housing for displaced individuals in accordance with this notice. For purposes of this notice, the term "displaced individual" means an individual who resided in a jurisdiction designated for Individual Assistance and who has been displaced because his or her residence was destroyed or damaged as a result of the devastation caused by Hurricane Sandy. The Service has also determined that the projects to which this approval may be given may be located in any state, regardless of whether a major disaster declaration with Individual Assistance has been issued for that state.

I. SUSPENSION OF INCOME LIMITATIONS

The Service has determined that it is appropriate to temporarily suspend certain

income limitation requirements under § 42 for certain qualified low-income housing projects. The suspension will apply to low-income housing projects which are approved by the Agency with jurisdiction over the project (the applicable Agency) and in which vacant units are rented to displaced individuals. The applicable Agency will determine the appropriate period of temporary housing for each project, not to extend beyond November 30, 2013 (temporary housing period).

II. STATUS OF UNITS

A. Units in the first year of the credit period

A displaced individual temporarily occupying a unit during the first year of the credit period under § 42(f)(1) will be deemed a qualified low-income tenant for purposes of determining the project's qualified basis under § 42(c)(1), and for meeting the project's 20-50 test or 40-60 test as elected by the project owner under § 42(g)(1). After the end of the temporary housing period established by the applicable Agency, a displaced individual will no longer be deemed a qualified low-income tenant.

B. Vacant units after the first year of the credit period

During the temporary housing period established by the applicable Agency, the status of a vacant unit (that is, market-rate or low-income for purposes of § 42 or never previously occupied) after the first year of the credit period that becomes temporarily occupied by a displaced individual remains the same as the unit's status before the displaced individual moves in. Displaced individuals temporarily occupying vacant units will not be treated as low-income tenants under § 42(i)(3)(A)(ii). However, even if it houses a displaced individual, a low-income or market rate unit that was vacant before the effective date of this notice will continue to be treated as a vacant low-income or market rate unit. Similarly, a unit that was never previously occupied before the effective date of this notice will continue to be treated as a unit that has never been previously occupied even if

it houses a displaced individual. Thus, the fact that a vacant unit becomes occupied by a displaced individual will not affect the building's applicable fraction under § 42(c)(1)(B) for purposes of determining the building's qualified basis, nor will it affect the 20-50 test or 40-60 test of § 42(g)(1). If the income of occupants in low-income units exceeds 140 percent of the applicable income limitation, the temporary occupancy of a unit by a displaced individual will not cause application of the available unit rule under § 42(g)(2)(D)(ii). In addition, the project owner is not required during the temporary housing period to make attempts to rent to low-income individuals the low-income units that house displaced individuals.

III. SUSPENSION OF NON-TRANSIENT REQUIREMENTS

The non-transient use requirement of § 42(i)(3)(B)(i) shall not apply to any unit providing temporary housing to a displaced individual during the temporary housing period determined by the applicable Agency.

IV. OTHER REQUIREMENTS

All other rules and requirements of § 42 will continue to apply during the temporary housing period established by the applicable Agency. After the end of the temporary housing period, the applicable income limitations contained in § 42(g)(1), the available unit rule under § 42(g)(2)(D)(ii), the nontransient requirement of § 42(i)(3)(B)(i), and the requirement to make reasonable attempts to rent vacant units to low-income individuals shall resume. If a project owner offers to rent a unit to a displaced individual after the end of the temporary housing period, the displaced individual must be certified under the requirements of § 42(i)(3)(A)(ii) and § 1.42-5(b) and (c) to be a qualified low-income tenant. To qualify for the relief in this notice, the project owner must additionally meet all of the following requirements:

(1) Major Disaster Area

In the case of an individual displaced by the devastation caused by Hurricane

Sandy, the displaced individual must have resided in a jurisdiction designated for Individual Assistance by FEMA as a result of the devastation caused by Hurricane Sandy.

(2) Agency Approval

The project owner must obtain approval from the applicable Agency for the relief described in this notice. The applicable Agency will determine the appropriate period of temporary housing for each project, not to extend beyond November 30, 2013.

(3) Certifications and Recordkeeping

To comply with the requirements of § 1.42-5, project owners are required to maintain and certify certain information concerning each displaced individual temporarily housed in the project, specifically the following: name, address of damaged residence, social security number, and a statement signed under penalties of perjury by the displaced individual that, because of damage to the individual's residence in a jurisdiction designated for Individual Assistance by FEMA as a result of the devastation caused by Hurricane Sandy, the individual requires temporary housing. The owner must notify the applicable Agency that vacant units are available for rent to displaced individuals.

The owner must also certify the date the displaced individual began temporary occupancy and the date the project will discontinue providing temporary housing as

established by the applicable Agency. The certifications and recordkeeping for displaced individuals must be maintained as part of the annual compliance monitoring process with the Agency.

(4) Rent Restrictions

Rents for the low-income units that house displaced individuals must not exceed the existing rent-restricted rates for the low-income units established under § 42(g)(2).

(5) Protection of Existing Tenants

Existing tenants in occupied low-income units cannot be evicted or have their tenancy terminated as a result of efforts to provide temporary housing for displaced individuals.

EFFECTIVE DATES

This notice is effective October 22, 2012.

PAPERWORK REDUCTION ACT

The collection of information contained in this notice has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-2237.

A Federal agency may not conduct or sponsor, and a person is not required to respond to, a collection of information un-

less the collection of information displays a valid OMB control number.

The collection of information in this notice is in the section titled "OTHER REQUIREMENTS" under "(3) Certifications and Recordkeeping." This information is required to enable the Service to verify whether individuals are displaced as a result of the devastation caused by Hurricane Sandy and thus warrant temporary housing in vacant low-income housing units. The collection of information is required to obtain a benefit. The likely respondents are individuals and businesses.

The estimated total annual recordkeeping burden is 1750 hours.

The estimated annual burden per recordkeeper is approximately 30 minutes. The estimated number of recordkeepers is 3500.

Books or records relating to a collection of information must be retained as long as their contents may become material to the administration of the internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

DRAFTING INFORMATION

The principal author of this notice is David Selig of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Mr. Selig at (202) 622-3040 (not a toll-free call).

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, 6050I, 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.)

Rev. Proc. 2012-38

TABLE OF CONTENTS

PART 1 — GENERAL INFORMATION

SECTION 1.1 — OVERVIEW OF REVENUE PROCEDURE 2012-38/ WHAT'S NEW 576
SECTION 1.2 — DEFINITIONS 579
SECTION 1.3 — GENERAL REQUIREMENTS FOR ACCEPTABLE SUBSTITUTE FORMS 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, AND 8935 580

PART 2 — SPECIFICATIONS FOR SUBSTITUTE FORMS 1096

SECTION 2.1 — SPECIFICATIONS 582

SECTION 2.2 — INSTRUCTIONS FOR PREPARING PAPER FORMS THAT WILL BE FILED WITH THE IRS 586

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

SECTION 3.1 — GENERAL..... 587

SECTION 3.2 — SPECIFICATIONS FOR COPY A OF FORM W-2G 587

PART 4 — Substitute Statements to Form Recipients and Form Recipient Copies

SECTION 4.1 — SPECIFICATIONS 588

SECTION 4.2 — COMPOSITE STATEMENTS 592

SECTION 4.3 — ADDITIONAL INFORMATION FOR SUBSTITUTE AND COMPOSITE FORMS 1099-B 593

SECTION 4.4 — REQUIRED LEGENDS..... 594

SECTION 4.5 — MISCELLANEOUS INSTRUCTIONS FOR COPIES B, C, D, 1, AND 2 595

SECTION 4.6 — ELECTRONIC DELIVERY OF RECIPIENT STATEMENTS 597

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 598

SECTION 5.2 — OMB REQUIREMENTS FOR ALL FORMS IN THIS REVENUE PROCEDURE 600

SECTION 5.3 — REPRODUCIBLE COPIES OF FORMS 601

SECTION 5.4 — EFFECT ON OTHER REVENUE PROCEDURES 601

PART 6 — EXHIBITS

SECTION 6.1 — EXHIBITS OF FORMS IN THE REVENUE PROCEDURE 601

**Part 1
General Information**

Section 1.1 — Overview of Revenue Procedure 2012–38/ What’s New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2012 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

Form	Title
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-MA	Mortgage Assistance Payments
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)
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.

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220, Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G electronically through the IRS FIRE system.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. 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 outside the U. S. 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. Persons with hearing or speech disabilities with access to TTY/TDD equipment can call 1-800-829-4059 to ask tax account questions or to order forms and publications.

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

1.1.5 What's New

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

- **Truncating individual's identification number on paper payee statements.** Notice 2011-38 allows filers of Forms 1098, 1099, and 5498 to truncate an individual's identification number (social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN)) on paper payee statements for tax year 2012.
- **Form 1097-BTC.** We added boxes 1, 2, 3 and 5a through 5l to report the total amount of credits distributed, a unique identification number, bond type, a code to indicate the unique identification number type, and monthly allowable credits. Credits reporting to recipients is required on a quarterly basis, although reporting on a monthly basis, if or as needed, is recommended.
- **Form 1098. Mortgage Insurance Premiums.** The title and dollar sign (\$) have been removed from box 4 as mortgage insurance premiums are no longer deductible as interest on Schedule A (Form 1040) and do not need to be reported. The number 5 and the line between boxes 4 and 5 has been removed, creating a larger box for use by issuers to provide other information to payers/borrowers.

- **Form 1098-C.** Box 2 (Year, make, and model) is split into 3 boxes (2a Year, 2b Make, and 2c Model) to match MeF forms.
- **Form 1098-MA.** New form 1098-MA, Mortgage Assistance Payments made from the Emergency Homeowners' Loan Program, the HFA Hardest Hit Fund, or similar state programs.
- **Form 1099-B.** New boxes have been added to Form 1099-B for reporting the stock or other symbol (box 1d), quantity sold (box 1e), noncovered securities (box 6a), and whether basis is being reported to the IRS (box 6b). Three new boxes for reporting state income tax have been added; box 13 (state), box 14 (state identification number), and box 15 (state income tax withheld). Other boxes on the form have been moved or renumbered.
- **Form 1099-C.** The titles for boxes 1, 2, and 6 on Form 1099-C have changed. Box 1 is now Date of Identifiable Event; box 2 is now Amount of Debt Discharged; and box 6 is now Identifiable Event Code, and requires the entry of a code for the identifiable event.
- **Form 1099-DIV.** New boxes 10 and 11 have been added for exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are now reported on Form 1099-DIV. They will no longer be reported on Form 1099-INT. Three new boxes for reporting state income tax withholdings have been added; box 12 (State), box 13 (State identification number), and box 14 (State income tax withheld).
- **Form 1099-INT.** Exempt-Interest dividends from a mutual fund or other regulated investment company (RIC) are no longer reported on Form 1099-INT. Those amounts will now be reported on Form 1099-DIV. Three new boxes for reporting state income tax withholdings have been added; box 11 (State), box 12 (State identification number), and box 13 (State income tax withheld).
- **Form 1099-OID.** Exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are now reported on Form 1099-DIV. Three new boxes for reporting state income tax withholdings have been added; box 8 (State), box 9 (State identification number), and box 10 (State income tax withheld).
- **Form 1099-K.** The title of the form is now Payment Card and Third Party Network Transactions. The 2nd box on the left side of the form is being reconfigured into 2 boxes, each with 2 checkboxes. Box 3 is now active; allowing the number of purchase transactions reporting for tax year 2012 is optional.
- **Form 1042-S.** Use the 2012 Form 1042-S only for income paid during 2012. Do not use the 2012 Form 1042-S for income paid during 2011.
- **Logos, slogans, and advertising.** The rules relating to inclusion of logos; slogans; and advertising on Form 1096, or Copy A of Forms 1097-BTC, 1098, 1099, 5498, W-2G, 1042-S, or any payee copies have been updated and clarified. *See Section 1.3.2* for updated and additional guidance.
- **Editorial Changes.** We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

Section 1.2 — Definitions

1.2.1 Form Recipient

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

1.2.2 Filer Filer means the person or organization required by law to file with the IRS a form listed in *Section 1.1.2* with the IRS. 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 educational savings account, 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, 1042-S, and 8935 that include logos, slogans and advertisements may not be recognized as important tax documents. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. 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, 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.

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

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

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

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 restrictions on 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. The amount of the penalty is based on when you file the correct information return. The penalty is:

- \$30 per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$250,000 per year (\$75,000 for small businesses).
- \$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- \$100 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).

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-MA	For Homeowner
1098-T	For Student

Form	Recipient
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-MA; 1098-T; 1099-K	For Filer
1099-CAP; 3921; 3922	For Corporation
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 (1.9" from left vertical line of the form). The "CORRECTED" check box is in print position 33 (2.7" from left vertical line of the form). Measurements are from the left edge of the paper, not including the perforated strip. See *Exhibits G and Q*.

The substitute form Copy A must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see *Exhibits A through FF* 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/m ²	75
A tolerance of ±5 pct. is allowed.	
Stiffness: Average, each direction, not less than-milligrams	50
Tearing strength: Average, each direction, not less than-grams	40
Opacity: Average, not less than-percent	82
Thickness: Average-inch	0.0038
Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
Porosity: Average, not less than-seconds	10
Finish (smoothness): Average, each side-seconds	20-55
For information only, the Sheffield equivalent-units	170-100
Dirt: Average, each side, not to exceed-parts per million	8

**2.1.3
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 Obsolete 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 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 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

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

2.1.7 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, with a +/-120 (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A through FF* 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 323 inches, the same depth as the official form.

Exceptions. The depth of Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 1099-MISC, 1099-R, 5498, and 1042-S is 5½ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1097-BTC, 1099-B, 1099-DIV, 1099-K, 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 3⅔" forms or 5½" 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 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 2012 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 form's 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 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 are using window envelopes to mail statements to recipients and using reduced rate mail, be sure the account number does not appear in the window. The Postal Service may not accept these for reduced rate mail.

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

2.2.3 Specifications and Restrictions

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

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

- Do **not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- Do **not** use apostrophes ('), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.

- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

**2.2.4
Where To File**

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2012 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 2012 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.
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 12 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.

Item	Substitute Form W-2G (Copy A)
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. Information presented in substitute statements should be in a point size large enough to be easily read by recipients. To be acceptable, your substitute statement must comply with the rules in this Part. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties. Generally, information returns may be furnished electronically with the consent of the recipient. *See Section 4.6.1.*

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

**4.1.2
Substitute Statements to
Recipients for Certain Forms
1099-B, 1099-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 information as the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except for state income tax withholding information.

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

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

Form 1099-B. Brokers that use substitute statements should segregate dispositions of non-covered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities (for 2011 these segregations were 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 2012 dispositions for which aggregation is done, the substitute Forms 1099-B may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

(1) Short-term transactions for which basis is reported to the IRS — Report on Form 8949, **Part I**, with **Box A** checked.

(2) Short-term transactions for which basis **is not** reported to the IRS — Report on Form 8949, **Part I**, with **Box B** checked.

(3) Long-term transactions for which basis is reported to the IRS — Report on Form 8949, **Part II**, with **Box 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-term or long-term determination is unknown (to Broker)—You must determine short-term or long-term based on your records and report on Form 8949, Part I, with **Box B** checked, or on Form 8949, Part II, with **Box B** checked, as appropriate.

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

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

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

Form 1099-INT, DIV, OID, and PATR. 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, 2012), 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 recipients 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 recipients tax return. The form cannot contain an aggregate total of all funds.

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.

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-MA, 1098-T, 1099-A, 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 statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the filer and of the recipient, and any other information required by the official form.

(3) Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 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-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 at which recipients of the forms(s) can reach a person familiar with information reported.

(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 recipients 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) You may use a Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The 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 Settlement Statement is being reported to the IRS on Form 1099-S.

(8) For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate. In addition, the state withholding information may be provided separate and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.

(9) 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.

(10) 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.

(11) Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

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. The following forms may be included on a composite substitute statement, when one payer is reporting more than one of these payments during a calendar year to the same form recipient.

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

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.

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, 4.3 and 4.4, as applicable.*

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

- A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.

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*.
- 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

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

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

4.3.2 Added Legend for Providing Additional 1099-B Information

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

Section 4.4 — Required Legends

4.4.1 Required Legends for Forms 1098

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

- Form 1098—
 - (1) “The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.”
 - (2) **Caution.** “The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”
 - Form 1098-C:Copy B — “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.” **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.** Copy C — “This information is being furnished to the 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-MA — “This is important tax information and is being furnished to the Internal Revenue Service.”
 - 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 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	Recipient
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098-E	Copy B “For Borrower”; Copy C “For Recipient.”
1098-MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098-T	Copy B “For Student”; Copy C “For Filer.”

Form	Recipient
1099-A	Copy B "For Borrower"; Copy C "For Lender."
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."
1099-C	Copy B "For Debtor"; Copy C "For Creditor."
1099-CAP	Copy B "For Shareholder"; Copy C "For Corporation."
1099-H	Copy B "For Recipient"; Copy 1 "For Recipient (Issued by the HCTC Program)"; Copy C "For Payer."
1099-K	Copy B "For Payee"; Copy C "For Filer."
1099-LTC	Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer."
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."
1099-R	Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return"; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required"; Copy D "For Payer."
1099-S	Copy B "For Transferor"; Copy C "For Filer."
1099-SA	Copy B "For Recipient"; Copy C "For Trustee/Payer."
3921	Copy B "For Employee"; Copy C "For Corporation"; Copy D "For Transferor."
3922	Copy B "For Employee"; Copy C "For Corporation."
5498	Copy B "For Participant"; Copy C "For Trustee or Issuer."
5498-ESA	Copy B "For Beneficiary"; Copy C "For Trustee."
5498-SA	Copy B "For Participant"; Copy C "For Trustee."
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-MA, 1098-T, 1099-A, 1099-B, 1099-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 (February 15 for Forms 1099-B, 1099-S, and payments reported in boxes 8 and 14 on Form 1099-MISC) 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 recipients 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 (February 15 for Forms 1099-B, 1099-S, and payments reported in boxes 8 and 14 on Form 1099-MISC) 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. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- 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.

Property	Substitute Form 1042-S Format Requirements
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:

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.

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

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 2012 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 2011-60, 2011-52 I.R.B. 934, dated December 27, 2011, is superseded.

Part 6 Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

Exhibits A through FF 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

2012

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

Name of person to contact

Email address

Telephone number

Fax number

For Official Use Only

1 Employer identification number

2 Social security number

3 Total number of forms

4 Federal income tax withheld

5 Total amount reported with this Form 1096

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

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-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"/>													
1099-K 10	1099-LTC 93	1099-MISC 95	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"/>													

7 If this is your **final return**, enter an "X" here

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 ▶

Instructions

Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch 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 2012 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.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

11.0 When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2013.
- With Form 5498, file by May 31, 2013.

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 2012 General Instructions for Certain Information Returns.

Cat. No. 144000 Form **1096** (2012)

Exhibit B

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197																											
FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no. <div style="text-align: center; margin-top: 10px;">1.33" ↑</div>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1 Total</td> <td style="width: 50%; text-align: center;">2012</td> </tr> <tr> <td>\$</td> <td style="text-align: center;">Form 1097-BTC</td> </tr> <tr> <td colspan="2">2a Code</td> </tr> <tr> <td colspan="2">2b Unique Identifier</td> </tr> </table>		1 Total	2012	\$	Form 1097-BTC	2a Code		2b Unique Identifier																			
1 Total	2012																												
\$	Form 1097-BTC																												
2a Code																													
2b Unique Identifier																													
FORM 1097-BTC ISSUER'S federal identification number RECIPIENT'S federal identification number		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">3 Bond type</td> <td style="width: 50%;">4</td> </tr> <tr> <td colspan="2" style="text-align: center;">1.40" ←</td> </tr> </table>		3 Bond type	4	1.40" ←																							
3 Bond type	4																												
1.40" ←																													
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">5a January</td> <td style="width: 50%;">5b February</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5c March</td> <td>5d April</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5e May</td> <td>5f June</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5g July</td> <td>5h August</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5i September</td> <td>5j October</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5k November</td> <td>5l December</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td colspan="2">6 Comments</td> </tr> </table>		5a January	5b February	\$	\$	5c March	5d April	\$	\$	5e May	5f June	\$	\$	5g July	5h August	\$	\$	5i September	5j October	\$	\$	5k November	5l December	\$	\$	6 Comments	
5a January	5b February																												
\$	\$																												
5c March	5d April																												
\$	\$																												
5e May	5f June																												
\$	\$																												
5g July	5h August																												
\$	\$																												
5i September	5j October																												
\$	\$																												
5k November	5l December																												
\$	\$																												
6 Comments																													
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2012 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2012 Form 1097-BTC and is distributing part or all of that credit to others <div style="text-align: center; margin-top: 10px;">1" ↑</div>		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 1097-BTC Cat. No. 54293T		IRS.gov/form1097btc Department of the Treasury - Internal Revenue Service																											
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page																													
5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197																											
FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1 Total</td> <td style="width: 50%; text-align: center;">2012</td> </tr> <tr> <td>\$</td> <td style="text-align: center;">Form 1097-BTC</td> </tr> <tr> <td colspan="2">2a Code</td> </tr> <tr> <td colspan="2">2b Unique Identifier</td> </tr> </table>		1 Total	2012	\$	Form 1097-BTC	2a Code		2b Unique Identifier																			
1 Total	2012																												
\$	Form 1097-BTC																												
2a Code																													
2b Unique Identifier																													
FORM 1097-BTC ISSUER'S federal identification number RECIPIENT'S federal identification number		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">3 Bond type</td> <td style="width: 50%;">4</td> </tr> </table>		3 Bond type	4																								
3 Bond type	4																												
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">5a January</td> <td style="width: 50%;">5b February</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5c March</td> <td>5d April</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5e May</td> <td>5f June</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5g July</td> <td>5h August</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5i September</td> <td>5j October</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td>5k November</td> <td>5l December</td> </tr> <tr> <td>\$</td> <td>\$</td> </tr> <tr> <td colspan="2">6 Comments</td> </tr> </table>		5a January	5b February	\$	\$	5c March	5d April	\$	\$	5e May	5f June	\$	\$	5g July	5h August	\$	\$	5i September	5j October	\$	\$	5k November	5l December	\$	\$	6 Comments	
5a January	5b February																												
\$	\$																												
5c March	5d April																												
\$	\$																												
5e May	5f June																												
\$	\$																												
5g July	5h August																												
\$	\$																												
5i September	5j October																												
\$	\$																												
5k November	5l December																												
\$	\$																												
6 Comments																													
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2012 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2012 Form 1097-BTC and is distributing part or all of that credit to others		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 1097-BTC Cat. No. 54293T		IRS.gov/form1097btc Department of the Treasury - Internal Revenue Service																											

EXHIBIT C

8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number 3.33"			
RECIPIENT'S federal identification no. 1.70"	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) 2.80"	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.
PAYER'S/BORROWER'S name 3.40"		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.) 7.30"		3 Refund of overpaid interest \$	
City, state, and ZIP code		4 2.83"	
Account number (see instructions)			
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	
8.00" .85"			
8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	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.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4	
Account number (see instructions)			
Form 1098 Cat. No. 14402K 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	
11.00"			
8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	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.
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		3 Refund of overpaid interest \$	
City, state, and ZIP code		4	
Account number (see instructions)			
Form 1098 Cat. No. 14402K 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 D

7878 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1959	
DONOR'S name, street address, city, state, ZIP code, and telephone no.		<div style="font-size: 2em; font-weight: bold;">2012</div> <div style="font-weight: bold;">Form 1098-C</div>	
1 Date of contribution		2a Year 2b Make 2c Model	
DONOR'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number	
← 3.40" →		← 2.80" →	
DONOR'S name 7.16"		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)		4b Date of sale	
City, state, and ZIP code		4c Gross proceeds from sale (see instructions) \$	
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use			
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input type="checkbox"/>			
6b Value of goods and services provided in exchange for the vehicle \$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ► <input type="checkbox"/>			
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ► <input type="checkbox"/>			
Form 1098-C		Department of the Treasury - Internal Revenue Service	

**Contributions of
Motor Vehicles,
Boats, and
Airplanes**

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 F

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2221 2012 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Filer's name, street address, city, state, ZIP code, and telephone no.			
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments \$	
Homeowner's name		2. State HFA/HUD mortgage assistance payments \$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$	
City, state, and ZIP code (optional)			
Account number (optional)			
Form 1098-MA Cat. No. 58017D 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			
<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2221 2012 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Filer's name, street address, city, state, ZIP code, and telephone no.			
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments \$	
Homeowner's name		2. State HFA/HUD mortgage assistance payments \$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$	
City, state, and ZIP code (optional)			
Account number (optional)			
Form 1098-MA Cat. No. 58017D 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			
<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2221 2012 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
Filer's name, street address, city, state, ZIP code, and telephone no.			
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments \$	
Homeowner's name		2. State HFA/HUD mortgage assistance payments \$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$	
City, state, and ZIP code (optional)			
Account number (optional)			
Form 1098-MA Cat. No. 58017D Department of the Treasury - Internal Revenue Service			

Exhibit G

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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> 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 2012 <input type="checkbox"/>		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.
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 \$		
City, state, and ZIP code		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	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				
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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> 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 2012 <input type="checkbox"/>		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.
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 \$		
City, state, and ZIP code		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	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				
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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> 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 2012 <input type="checkbox"/>		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.
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 \$		
City, state, and ZIP code		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2013 <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	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 H

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2012 Form 1099-A	Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.					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.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$		
BORROWER'S name		3	4 Fair market value of property \$	← 1.40* →	
Street address (including apt. no.)		5 Check here if the borrower was personally liable for repayment of the debt ▶ <input type="checkbox"/>		← 1.30* →	
City, state, and ZIP code		6 Description of property			
Account number (see instructions)					
Form 1099-A		Cat. No. 14412G		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					

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2012 Form 1099-A	Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.					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.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$		
BORROWER'S name		3	4 Fair market value of property \$		
Street address (including apt. no.)		5 Check 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)					
Form 1099-A		Cat. No. 14412G		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					

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-0877 2012 Form 1099-A	Acquisition or Abandonment of Secured Property	
LENDER'S name, street address, city, state, ZIP code, and telephone no.					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.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$		
BORROWER'S name		3	4 Fair market value of property \$		
Street address (including apt. no.)		5 Check 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)					
Form 1099-A		Cat. No. 14412G		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 I

7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <div style="text-align: center;">1.50"</div>		1a Date of sale or exchange		OMB No. 1545-0715	
		1b Date of acquisition		2012	
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		Form 1099-B	
2a Stocks, bonds, etc.		1d Stock or other symbol	1e Quantity sold		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Cost or other basis		4 Federal income tax withheld	
RECIPIENT'S name		5 Wash sale loss disallowed		6 Check if:	
Street address (including apt. no.)		7 Bartering		a <input type="checkbox"/> Noncovered security	
City, state, and ZIP code		8 Description		b <input type="checkbox"/> Basis reported to IRS	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	9 Profit or (loss) realized in 2012 on closed contracts		10 Unrealized profit or (loss) on open contracts—12/31/2011	
CUSIP number	0.60"	11 Unrealized profit or (loss) on open contracts—12/31/2012		12 Aggregate profit or (loss) on contracts	
				13 State	
				14 State identification no.	
				15 State tax withheld	

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange		OMB No. 1545-0715	
		1b Date of acquisition		2012	
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		Form 1099-B	
2a Stocks, bonds, etc.		1d Stock or other symbol	1e Quantity sold		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Cost or other basis		4 Federal income tax withheld	
RECIPIENT'S name		5 Wash sale loss disallowed		6 Check if:	
Street address (including apt. no.)		7 Bartering		a <input type="checkbox"/> Noncovered security	
City, state, and ZIP code		8 Description		b <input type="checkbox"/> Basis reported to IRS	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	9 Profit or (loss) realized in 2012 on closed contracts		10 Unrealized profit or (loss) on open contracts—12/31/2011	
CUSIP number		11 Unrealized profit or (loss) on open contracts—12/31/2012		12 Aggregate profit or (loss) on contracts	
				13 State	
				14 State identification no.	
				15 State tax withheld	

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service

Exhibit J

8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	2012 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged	\$		
		3 Interest if included in box 2	\$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		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.	
DEBTOR'S name		← 2.80" →			
Street address (including apt. no.)		← 3.40" →			
City, state, and ZIP code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property		
		\$	\$	← 1.35" Returns →	

Form 1099-C Cat. No. 26280W 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

8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	2012 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged	\$		
		3 Interest if included in box 2	\$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		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.	
DEBTOR'S name					
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property		
		\$	\$		

Form 1099-C Cat. No. 26280W 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

8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	2012 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged	\$		
		3 Interest if included in box 2	\$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		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.	
DEBTOR'S name					
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property		
		\$	\$		

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

Exhibit K

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				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 2012 General Instructions for Certain Information Returns.
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	
		<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-CAP		
		2 Aggregate amount rec'd* \$ ← 1.40* →	4 Classes of stock exchanged ← 1.40* →	
CORPORATION'S federal identification no. SHAREHOLDER'S identification no.		3 No. of shares exchanged	5	
SHAREHOLDER'S name		* The shareholder cannot claim a loss based on the amount in box 2.		
Street address (including apt. no.)				
City, state, and ZIP code ← 3.40* →				
Account number (see instructions)				
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				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 2012 General Instructions for Certain Information Returns.
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	
		<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-CAP		
		2 Aggregate amount rec'd* \$	4 Classes of stock exchanged	
CORPORATION'S federal identification no. SHAREHOLDER'S identification no.		3 No. of shares exchanged	5	
SHAREHOLDER'S name		* The shareholder cannot claim a loss based on the amount in box 2.		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
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				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 2012 General Instructions for Certain Information Returns.
CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	
		<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-CAP		
		2 Aggregate amount rec'd* \$	4 Classes of stock exchanged	
CORPORATION'S federal identification no. SHAREHOLDER'S identification no.		3 No. of shares exchanged	5	
SHAREHOLDER'S name		* The shareholder cannot claim a loss based on the amount in box 2.		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
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 L

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-DIV	Dividends and Distributions
		\$			
		1b Qualified dividends			
		\$	← 1.40" →		
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		Copy A For Internal Revenue Service Center File with Form 1096.
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%) gain		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		\$	\$		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
		\$	\$		
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)		10 Exempt-interest dividends	11 Specified private activity bond interest dividends		→
				\$	
		12 State	13 State identification no.	14 State tax withheld	
				\$	

Form **1099-DIV** Cat. No. 14415N 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

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-DIV	Dividends and Distributions
		\$			
		1b Qualified dividends			
		\$			
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		Copy A For Internal Revenue Service Center File with Form 1096.
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%) gain		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		\$	\$		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
		\$	\$		
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)		10 Exempt-interest dividends	11 Specified private activity bond interest dividends		
				\$	
		12 State	13 State identification no.	14 State tax withheld	
				\$	

Form **1099-DIV** Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit M

8888 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	2012	Certain Government Payments
		\$ ← 1.40* →			
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number	3 Box 2 amount is for tax year	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 2012 General Instructions for Certain Information Returns.
			\$	\$	
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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	2012	Certain Government Payments
		\$			
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number	3 Box 2 amount is for tax year	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 2012 General Instructions for Certain Information Returns.
			\$	\$	
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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	2012	Certain Government Payments
		\$			
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number	3 Box 2 amount is for tax year	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 2012 General Instructions for Certain Information Returns.
			\$	\$	
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

7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Health Coverage Tax Credit (HCTC) Advance Payments	
ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-H		
		2 No. of mos. HCTC payments received			
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$	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.	
RECIPIENT'S name		4 Feb. \$	10 Aug. \$		
		5 Mar. \$	11 Sept. \$		
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$		
		7 May \$	13 Nov. \$		
City, state, and ZIP code		8 June \$	14 Dec. \$		
Form 1099-H		Cat. No. 34912D		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					

7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Health Coverage Tax Credit (HCTC) Advance Payments	
ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-H		
		2 No. of mos. HCTC payments received			
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$	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.	
RECIPIENT'S name		4 Feb. \$	10 Aug. \$		
		5 Mar. \$	11 Sept. \$		
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$		
		7 May \$	13 Nov. \$		
City, state, and ZIP code		8 June \$	14 Dec. \$		
Form 1099-H		Cat. No. 34912D		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					

7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Health Coverage Tax Credit (HCTC) Advance Payments	
ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	<div style="font-size: 2em; font-weight: bold;">2012</div> Form 1099-H		
		2 No. of mos. HCTC payments received			
ISSUER'S/PROVIDER'S federal identification number	RECIPIENT'S identification number	3 Jan. \$	9 July \$	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.	
RECIPIENT'S name		4 Feb. \$	10 Aug. \$		
		5 Mar. \$	11 Sept. \$		
Street address (including apt. no.)		6 Apr. \$	12 Oct. \$		
		7 May \$	13 Nov. \$		
City, state, and ZIP code		8 June \$	14 Dec. \$		
Form 1099-H		Cat. No. 34912D		Department of the Treasury - Internal Revenue Service	

Exhibit O

9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		2012 Interest Income			
		\$					
2 Early withdrawal penalty		\$		Form 1099-INT			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		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.			
RECIPIENT'S name		4 Federal income tax withheld				5 Investment expenses	
Street address (including apt. no.)		\$				\$	
City, state, and ZIP code		6 Foreign tax paid				7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest				9 Specified private activity bond interest	
2nd TIN not. <input type="checkbox"/>		\$		\$			
10 Tax-exempt bond CUSIP no.		11 State		12 State identification no.			
2.80		0.60		0.40			
		13 State tax withheld		\$			

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		2012 Interest Income			
		\$					
2 Early withdrawal penalty		\$		Form 1099-INT			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		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.			
RECIPIENT'S name		4 Federal income tax withheld				5 Investment expenses	
Street address (including apt. no.)		\$				\$	
City, state, and ZIP code		6 Foreign tax paid				7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest				9 Specified private activity bond interest	
2nd TIN not. <input type="checkbox"/>		\$		\$			
10 Tax-exempt bond CUSIP no.		11 State		12 State identification no.			
		13 State tax withheld		\$			

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		2012 Interest Income			
		\$					
2 Early withdrawal penalty		\$		Form 1099-INT			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		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.			
RECIPIENT'S name		4 Federal income tax withheld				5 Investment expenses	
Street address (including apt. no.)		\$				\$	
City, state, and ZIP code		6 Foreign tax paid				7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest				9 Specified private activity bond interest	
2nd TIN not. <input type="checkbox"/>		\$		\$			
10 Tax-exempt bond CUSIP no.		11 State		12 State identification no.			
		13 State tax withheld		\$			

Form **1099-INT** Cat. No. 14410K Department of the Treasury - Internal Revenue Service

Exhibit P

1010 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		FILER'S federal identification no. _____ _____		OMB No. 1545-2205 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div>		Payment Card and Third Party Network Transactions	
		PAYEE'S taxpayer identification no. _____ _____		Form 1099-K			
		1 Gross amount of payment card/ third party network transactions \$ _____		2 Merchant category code _____			
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card 1.56" <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of purchase transactions (optional) _____		4 _____	
PAYEE'S name _____		5a January \$ _____		5b February \$ _____		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.	
Street address (including apt. no.) _____		5c March \$ _____		5d April \$ _____			
City, state, and ZIP code _____		5e May \$ _____		5f June \$ _____			
PSE'S name and telephone number _____		5g July \$ _____		5h August \$ _____			
Account number (see instructions) _____		5i September \$ _____		5j October \$ _____			
_____		5k November \$ _____		5l December \$ _____			
_____		6 _____		7 _____			
_____		_____		8 _____			

Form **1099-K** Cat. No. 54118B IRS.gov/form1099k 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

1010 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		FILER'S federal identification no. _____ _____		OMB No. 1545-2205 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div>		Payment Card and Third Party Network Transactions	
		PAYEE'S taxpayer identification no. _____ _____		Form 1099-K			
		1 Gross amount of payment card/ third party network transactions \$ _____		2 Merchant category code _____			
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of purchase transactions (optional) _____		4 _____	
PAYEE'S name _____		5a January \$ _____		5b February \$ _____		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.	
Street address (including apt. no.) _____		5c March \$ _____		5d April \$ _____			
City, state, and ZIP code _____		5e May \$ _____		5f June \$ _____			
PSE'S name and telephone number _____		5g July \$ _____		5h August \$ _____			
Account number (see instructions) _____		5i September \$ _____		5j October \$ _____			
_____		5k November \$ _____		5l December \$ _____			
_____		6 _____		7 _____			
_____		_____		8 _____			

Form **1099-K** Cat. No. 54118B IRS.gov/form1099k Department of the Treasury - Internal Revenue Service

Exhibit Q

9393 VOID 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 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
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		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 (optional) <input type="checkbox"/>	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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
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 (optional) <input type="checkbox"/>	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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519 2012 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
		\$		
		2 Accelerated death benefits paid		
		\$		
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 (optional) <input type="checkbox"/>	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 R

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Rents \$ _____		OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 Royalties \$ _____		3 Other income \$ _____		
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld \$ _____		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Fishing boat proceeds \$ _____		6 Medical and health care payments \$ _____		
Street address (including apt. no.)		7 Nonemployee compensation \$ _____		8 Substitute payments in lieu of dividends or interest \$ _____		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$ _____		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		11 _____		
13 Excess golden parachute payments \$ _____		14 Gross proceeds paid to an attorney \$ _____				
15a Section 409A deferrals \$ _____		15b Section 409A income \$ _____		16 State tax withheld \$ _____		
				17 State/Payer's state no.		
				18 State income \$ _____		
Form 1099-MISC		Cat. No. 14425J		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						

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Rents \$ _____		OMB No. 1545-0115 2012 Form 1099-MISC		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		2 Royalties \$ _____		3 Other income \$ _____		
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld \$ _____		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Fishing boat proceeds \$ _____		6 Medical and health care payments \$ _____		
Street address (including apt. no.)		7 Nonemployee compensation \$ _____		8 Substitute payments in lieu of dividends or interest \$ _____		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$ _____		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		11 _____		
13 Excess golden parachute payments \$ _____		14 Gross proceeds paid to an attorney \$ _____				
15a Section 409A deferrals \$ _____		15b Section 409A income \$ _____		16 State tax withheld \$ _____		
				17 State/Payer's state no.		
				18 State income \$ _____		
Form 1099-MISC		Cat. No. 14425J		Department of the Treasury - Internal Revenue Service		

Exhibit S

9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2012		OMB No. 1545-0117	2012	Original Issue Discount
		\$ $\xleftarrow{1.40}$ $\xrightarrow{\quad}$				
		2 Other periodic interest				
		\$				
		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 2012 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.	8 State	9 State identification no.	10 State tax withheld		
$\xleftarrow{2.80}$ $\xrightarrow{\quad}$	<input type="checkbox"/>		$\xrightarrow{4.15}$	\$		

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2012		OMB No. 1545-0117	2012	Original Issue Discount
		\$				
		2 Other periodic interest				
		\$				
		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 2012 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.	8 State	9 State identification no.	10 State tax withheld		
	<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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2012		OMB No. 1545-0117	2012	Original Issue Discount
		\$				
		2 Other periodic interest				
		\$				
		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 2012 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.	8 State	9 State identification no.	10 State tax withheld		
	<input type="checkbox"/>			\$		

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

Exhibit T

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118		Taxable Distributions Received From Cooperatives 2012 Form 1099-PATR
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends		<div style="border: 1px solid black; padding: 2px;">← 1.40* →</div>		
		2 Nonpatronage distributions				
		3 Per-unit retain allocations				
PAYER'S federal identification number		RECIPIENT'S identification number		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 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction		
Street address (including apt. no.)				7 Investment credit		
City, state, and ZIP code		8 Work opportunity credit		9 Patron's AMT adjustment		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Other credits and deductions		
← 2.80* →				← 4.15* →		
Form 1099-PATR		Cat. No. 14435F		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						
9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118		Taxable Distributions Received From Cooperatives 2012 Form 1099-PATR
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends		<div style="border: 1px solid black; padding: 2px;">← 1.40* →</div>		
		2 Nonpatronage distributions				
		3 Per-unit retain allocations				
PAYER'S federal identification number		RECIPIENT'S identification number		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 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction		
Street address (including apt. no.)				7 Investment credit		
City, state, and ZIP code		8 Work opportunity credit		9 Patron's AMT adjustment		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Other credits and deductions		
Form 1099-PATR		Cat. No. 14435F		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						
9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118		Taxable Distributions Received From Cooperatives 2012 Form 1099-PATR
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends		<div style="border: 1px solid black; padding: 2px;">← 1.40* →</div>		
		2 Nonpatronage distributions				
		3 Per-unit retain allocations				
PAYER'S federal identification number		RECIPIENT'S identification number		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 2012 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction		
Street address (including apt. no.)				7 Investment credit		
City, state, and ZIP code		8 Work opportunity credit		9 Patron's AMT adjustment		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Other credits and deductions		
Form 1099-PATR		Cat. No. 14435F		Department of the Treasury - Internal Revenue Service		

Exhibit U

3131 VOID CORRECTED 4.5"

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no. 2.83"	1 Gross distribution \$	2 Earnings \$	OMB No. 1545-1760 2012 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number 3.4"	3 Basis \$	4 Trustee-to-trustee transfer 1.40"	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"/>
RECIPIENT'S name 3.25"					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (see instructions)					

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 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no.	1 Gross distribution \$	2 Earnings \$	OMB No. 1545-1760 2012 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number	3 Basis \$	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"/>
RECIPIENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (see instructions)					

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 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone no.	1 Gross distribution \$	2 Earnings \$	OMB No. 1545-1760 2012 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number	3 Basis \$	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"/>
RECIPIENT'S name					
Street address (including apt. no.)					
City, state, and ZIP code					
Account number (see instructions)					

Form 1099-Q Cat. No. 32223J Department of the Treasury - Internal Revenue Service

Exhibit V

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> 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 \$ _____		
PAYER'S federal identification number RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name		3 Capital gain (included in box 2a) \$ _____	4 Federal income tax withheld \$ _____		
Street address (including apt. no.)		5 Employee contributions / Designated Roth contributions or insurance premiums \$ _____	6 Net unrealized appreciation in employer's securities \$ _____		
City, state, and ZIP code		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other _____ %		
10 Amount allocable to IRR within 5 years \$ _____		9a Your percentage of total distribution % 9b Total employee contributions \$ _____		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
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		www.irs.gov/form1099r		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					

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div> 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 \$ _____		
PAYER'S federal identification number RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name		3 Capital gain (included in box 2a) \$ _____	4 Federal income tax withheld \$ _____		
Street address (including apt. no.)		5 Employee contributions / Designated Roth contributions or insurance premiums \$ _____	6 Net unrealized appreciation in employer's securities \$ _____		
City, state, and ZIP code		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other _____ %		
10 Amount allocable to IRR within 5 years \$ _____		9a Your percentage of total distribution % 9b Total employee contributions \$ _____		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.	
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		www.irs.gov/form1099r		Department of the Treasury - Internal Revenue Service	

Exhibit W

7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997	<div style="font-size: 2em; font-weight: bold;">2012</div> Proceeds From Real Estate Transactions Form 1099-S
		2 Gross proceeds	\$	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		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.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>	5 Buyer's part of real estate tax	
		\$		

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 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997	<div style="font-size: 2em; font-weight: bold;">2012</div> Proceeds From Real Estate Transactions Form 1099-S
		2 Gross proceeds	\$	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		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.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>	5 Buyer's part of real estate tax	
		\$		

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 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997	<div style="font-size: 2em; font-weight: bold;">2012</div> Proceeds From Real Estate Transactions Form 1099-S
		2 Gross proceeds	\$	
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		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.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account or escrow number (see instructions)		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>	5 Buyer's part of real estate tax	
		\$		

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

Exhibit X

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2012 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		PAYER'S federal identification number			
					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.
		1 Gross distribution \$ 1.40*	2 Earnings on excess cont. \$		
		3 Distribution code	4 FMV on date of death \$ 1.40*		
		5 HSA <input type="checkbox"/>			
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			
Street address (including apt. no.)		City, state, and ZIP code		Account number (see instructions)	
Form 1099-SA		Cat. No. 38471D		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					

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2012 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		PAYER'S federal identification number			
					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.
		1 Gross distribution \$	2 Earnings on excess cont. \$		
		3 Distribution code	4 FMV on date of death \$		
		5 HSA <input type="checkbox"/>			
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			
Street address (including apt. no.)		City, state, and ZIP code		Account number (see instructions)	
Form 1099-SA		Cat. No. 38471D		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					

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517		2012 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		PAYER'S federal identification number			
					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.
		1 Gross distribution \$	2 Earnings on excess cont. \$		
		3 Distribution code	4 FMV on date of death \$		
		5 HSA <input type="checkbox"/>			
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			
Street address (including apt. no.)		City, state, and ZIP code		Account number (see instructions)	
Form 1099-SA		Cat. No. 38471D		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 Y

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted		OMB No. 1545-2129 Form 3921 (Rev. October 2010)	Exercise of an Incentive Stock Option Under Section 422(b) 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.
		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		
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
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted		OMB No. 1545-2129 Form 3921 (Rev. October 2010)	Exercise of an Incentive Stock Option Under Section 422(b) 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.
		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		
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
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted		OMB No. 1545-2129 Form 3921 (Rev. October 2010)	Exercise of an Incentive Stock Option Under Section 422(b) 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.
		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		
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

Exhibit Z

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 Form 3922 (Rev. October 2010)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted			
		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	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		\$	\$		
		5 Exercise price paid per share	6 No. of shares transferred		
		\$			
Street address (including apt. no.)		7 Date legal title transferred			
City, state, and ZIP code		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
Account number (see instructions)				\$	
Form 3922 (Rev. October 2010)		Cat. No. 41180P		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					

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 Form 3922 (Rev. October 2010)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted			
		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	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		\$	\$		
		5 Exercise price paid per share	6 No. of shares transferred		
		\$			
Street address (including apt. no.)		7 Date legal title transferred			
City, state, and ZIP code		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
Account number (see instructions)				\$	
Form 3922 (Rev. October 2010)		Cat. No. 41180P		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					

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 Form 3922 (Rev. October 2010)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
CORPORATION'S name, street address, city, state, and ZIP code		1 Date option granted			
		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	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		\$	\$		
		5 Exercise price paid per share	6 No. of shares transferred		
		\$			
Street address (including apt. no.)		7 Date legal title transferred			
City, state, and ZIP code		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
Account number (see instructions)				\$	
Form 3922 (Rev. October 2010)		Cat. No. 41180P		Department of the Treasury - Internal Revenue Service	

Exhibit AA

2828 VOID CORRECTED

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)	OMB No. 1545-0747 2012 Form 5498		IRA Contribution Information
		2 Rollover contributions			
		\$			Copy A
		\$			
		3 Roth IRA conversion amount	4 Recharacterized contributions		For Internal Revenue Service Center
		\$	\$		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	5 Fair market value of account	6 Life insurance cost included in box 1		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		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		\$	9 SIMPLE contributions		
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2013		
		\$	<input type="checkbox"/>		
		12a RMD date	12b RMD amount		
			\$		
City, state, and ZIP code		13a Postponed contribution	13b Year	13c Code	
		\$			
		14a Repayments	14b Code		
		\$			
Account number (see instructions)					

Form 5498 Cat. No. 50010C www.irs.gov/form5498 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

2828 VOID CORRECTED

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)	OMB No. 1545-0747 2012 Form 5498		IRA Contribution Information
		2 Rollover contributions			
		\$			Copy A
		\$			
		3 Roth IRA conversion amount	4 Recharacterized contributions		For Internal Revenue Service Center
		\$	\$		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	5 Fair market value of account	6 Life insurance cost included in box 1		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		For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		\$	9 SIMPLE contributions		
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2013		
		\$	<input type="checkbox"/>		
		12a RMD date	12b RMD amount		
			\$		
City, state, and ZIP code		13a Postponed contribution	13b Year	13c Code	
		\$			
		14a Repayments	14b Code		
		\$			
Account number (see instructions)					

Form 5498 Cat. No. 50010C www.irs.gov/form5498 Department of the Treasury - Internal Revenue Service

Exhibit CC

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$	OMB No. 1545-1518 2012 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2012 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 \$		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.
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"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

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 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$	OMB No. 1545-1518 2012 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2012 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 \$		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.
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"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

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 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$	OMB No. 1545-1518 2012 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2012 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 \$		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.
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"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form 5498-SA Cat. No. 38467V Department of the Treasury - Internal Revenue Service

EXHIBIT DD

3232 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0238 2012 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns. File with Form 1096.
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	Copy A For Internal Revenue Service Center	
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.				
Signature ►		Date ►		
Form W-2G		Cat. No. 10138V		Department of the Treasury - Internal Revenue Service

3232 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0238 2012 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns. File with Form 1096.
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	Copy A For Internal Revenue Service Center	
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.				
Signature ►		Date ►		
Form W-2G		Cat. No. 10138V		Department of the Treasury - Internal Revenue Service

3232 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0238 2012 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns. File with Form 1096.
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	Copy A For Internal Revenue Service Center	
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.				
Signature ►		Date ►		
Form W-2G		Cat. No. 10138V		Department of the Treasury - Internal Revenue Service

Exhibit EE

5.50"

Form 1042-S		Foreign Person's U.S. Source Income			2012		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			
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 instructions.
Cat. No. 11386R
Form **1042-S** (2012)

8.00"

Form 1042-S		Foreign Person's U.S. Source Income			2012		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			
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 instructions.
Cat. No. 11386R
Form **1042-S** (2012)

Exhibit FF

4444 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	OMB No. 1545-2140 Form 8935 (March 2009)	Airline Payments Report
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
RECIPIENT'S name		2a	2b	
← 3.40" →		3a	3b	
		← 2.80" →		
Street address (including apt. no.)		4a	4b	
City, state, and ZIP code		5a	5b	
		6a	6b	
			← 1.40" →	

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	OMB No. 1545-2140 Form 8935 (March 2009)	Airline Payments Report
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
RECIPIENT'S name		2a	2b	
		3a	3b	
Street address (including apt. no.)		4a	4b	
City, state, and ZIP code		5a	5b	
		6a	6b	
			\$	

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments \$	OMB No. 1545-2140 Form 8935 (March 2009)	Airline Payments Report
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).
RECIPIENT'S name		2a	2b	
		3a	3b	
Street address (including apt. no.)		4a	4b	
City, state, and ZIP code		5a	5b	
		6a	6b	
			\$	

Form **8935** (3-2009) Cat. No. 37750T Department of the Treasury - Internal Revenue Service

Part IV. Items of General Interest

Utility Allowances Submetering; Hearing Cancellation

Announcement 2012–39

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations (REG–136491–09, 2012–35 I.R.B. 321) under section 42 of the Internal Revenue Code; relating to the utility allowance regulations.

DATES: The public hearing originally scheduled for November 27, 2012 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–7180 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on August 7, 2012 (77 FR 46987) announced that a public hearing was scheduled for November 27, 2012, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW Washington, DC. The subject of the public hearing is under section 42 of the Internal Revenue Code.

The public comment period for these regulations expired on October 9, 2012. The notice of proposed rulemaking and no-

tice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Friday, November 2, 2012, no one has requested to speak. Therefore, the public hearing scheduled for November 27, 2012, is cancelled.

LaNita VanDyke,
Chief,
Publications and Regulations Branch,
Legal Processing Division,
Associate Chief Counsel
(Procedure and Administration).

(Filed by the Office of the Federal Register on November 7, 2011, 8:45 a.m., and published in the issue of the Federal Register for November 8, 2011, 77 F.R. 66938)

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.

Numerical Finding List¹

Bulletins 2012–27 through 2012–48

Announcements:

2012-26, 2012-27 I.R.B. 8
2012-27, 2012-27 I.R.B. 10
2012-28, 2012-27 I.R.B. 10
2012-29, 2012-42 I.R.B. 500
2012-30, 2012-34 I.R.B. 314
2012-31, 2012-34 I.R.B. 315
2012-32, 2012-35 I.R.B. 325
2012-33, 2012-35 I.R.B. 325
2012-34, 2012-36 I.R.B. 334
2012-35, 2012-38 I.R.B. 356
2012-36, 2012-46 I.R.B. 547
2012-37, 2012-45 I.R.B. 543
2012-38, 2012-43 I.R.B. 527
2012-39, 2012-48 I.R.B. 635
2012-40, 2012-47 I.R.B. 556
2012-41, 2012-44 I.R.B. 532
2012-42, 2012-47 I.R.B. 561

Notices:

2012-2, 2012-45 I.R.B. 538
2012-39, 2012-31 I.R.B. 95
2012-44, 2012-28 I.R.B. 45
2012-45, 2012-29 I.R.B. 59
2012-46, 2012-30 I.R.B. 86
2012-47, 2012-31 I.R.B. 98
2012-48, 2012-31 I.R.B. 102
2012-49, 2012-31 I.R.B. 119
2012-50, 2012-31 I.R.B. 121
2012-51, 2012-33 I.R.B. 150
2012-52, 2012-35 I.R.B. 317
2012-53, 2012-35 I.R.B. 317
2012-55, 2012-36 I.R.B. 332
2012-56, 2012-39 I.R.B. 370
2012-57, 2012-40 I.R.B. 424
2012-58, 2012-41 I.R.B. 436
2012-59, 2012-41 I.R.B. 443
2012-60, 2012-41 I.R.B. 445
2012-61, 2012-42 I.R.B. 479
2012-62, 2012-42 I.R.B. 489
2012-63, 2012-42 I.R.B. 496
2012-64, 2012-44 I.R.B. 528
2012-68, 2012-48 I.R.B. 574

Proposed Regulations:

REG-126770-06, 2012-38 I.R.B. 347
REG-138367-06, 2012-40 I.R.B. 426
REG-101812-07, 2012-34 I.R.B. 311
REG-134042-07, 2012-27 I.R.B. 5
REG-140668-07, 2012-43 I.R.B. 501
REG-153627-08, 2012-29 I.R.B. 60
REG-136491-09, 2012-35 I.R.B. 321

Proposed Regulations— Continued:

REG-138489-09, 2012-38 I.R.B. 355
REG-125570-11, 2012-30 I.R.B. 93
REG-130266-11, 2012-32 I.R.B. 126
REG-134935-11, 2012-29 I.R.B. 64
REG-141832-11, 2012-28 I.R.B. 54
REG-107889-12, 2012-28 I.R.B. 53
REG-113738-12, 2012-29 I.R.B. 66
REG-134974-12, 2012-47 I.R.B. 553

Revenue Procedures:

2012-28, 2012-27 I.R.B. 4
2012-29, 2012-28 I.R.B. 49
2012-30, 2012-33 I.R.B. 165
2012-31, 2012-33 I.R.B. 256
2012-32, 2012-34 I.R.B. 267
2012-33, 2012-34 I.R.B. 272
2012-34, 2012-34 I.R.B. 280
2012-35, 2012-37 I.R.B. 341
2012-36, 2012-39 I.R.B. 374
2012-37, 2012-41 I.R.B. 449
2012-38, 2012-48 I.R.B. 575
2012-39, 2012-41 I.R.B. 470
2012-40, 2012-40 I.R.B. 424
2012-41, 2012-45 I.R.B. 539
2012-42, 2012-46 I.R.B. 545

Revenue Rulings:

2012-19, 2012-28 I.R.B. 16
2012-20, 2012-27 I.R.B. 1
2012-21, 2012-32 I.R.B. 123
2012-22, 2012-48 I.R.B. 565
2012-23, 2012-39 I.R.B. 359
2012-24, 2012-36 I.R.B. 329
2012-25, 2012-37 I.R.B. 337
2012-26, 2012-39 I.R.B. 358
2012-27, 2012-41 I.R.B. 435
2012-28, 2012-42 I.R.B. 476
2012-29, 2012-42 I.R.B. 475
2012-30, 2012-45 I.R.B. 534

Treasury Decisions:

9591, 2012-28 I.R.B. 32
9592, 2012-28 I.R.B. 41
9593, 2012-28 I.R.B. 17
9594, 2012-29 I.R.B. 57
9595, 2012-30 I.R.B. 71
9596, 2012-30 I.R.B. 84
9597, 2012-34 I.R.B. 258
9598, 2012-38 I.R.B. 343
9599, 2012-40 I.R.B. 417
9600, 2012-47 I.R.B. 548

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2012–1 through 2012–26 is in Internal Revenue Bulletin 2012–26, dated June 25, 2012.

Finding List of Current Actions on Previously Published Items¹

Bulletins 2012–27 through 2012–48

Announcements:

83-196

Superseded by
Rev. Proc. 2012-31, 2012-33 I.R.B. 256

85-141

Superseded by
Rev. Proc. 2012-31, 2012-33 I.R.B. 256

2008-105

Modified and superseded by
Ann. 2012-34, 2012-36 I.R.B. 334

2012-29

Corrected by
Ann. 2012-41, 2012-44 I.R.B. 532

2012-38

Corrected by
Ann. 2012-41, 2012-44 I.R.B. 532

Notices:

2009-24

Amplified by
Notice 2012-51, 2012-33 I.R.B. 150

2011-81

Superseded by
Notice 2012-63, 2012-42 I.R.B. 496

2012-51

Amplified by
Notice 2012-51, 2012-33 I.R.B. 150

Proposed Regulations:

REG-100276-97

Withdrawn by
Ann. 2012-27, 2012-27 I.R.B. 10

REG-136491-09

Hearing cancelled by
Ann. 2012-39, 2012-48 I.R.B. 635

REG-130266-11

Hearing scheduled by
Ann. 2012-29, 2012-42 I.R.B. 500
Ann. 2012-38, 2012-43 I.R.B. 527
Hearing rescheduled by
Ann. 2012-41, 2012-44 I.R.B. 532

Revenue Procedures:

94-22

Modified and superseded by
Rev. Proc. 2012-35, 2012-37 I.R.B. 341

95-15

Superseded by
Rev. Proc. 2012-31, 2012-33 I.R.B. 256

Revenue Procedures— Continued:

97-27

Modified by
Rev. Proc. 2012-39, 2012-41 I.R.B. 470

98-32

Modified and superseded by
Rev. Proc. 2012-33, 2012-34 I.R.B. 272

2007-38

Modified and superseded by
Rev. Proc. 2012-32, 2012-34 I.R.B. 267

2011-14

Clarified and modified by
Rev. Proc. 2012-39, 2012-41 I.R.B. 470

2011-40

Superseded by
Rev. Proc. 2012-30, 2012-33 I.R.B. 165

2011-50

Superseded by
Rev. Proc. 2012-36, 2012-39 I.R.B. 374

2011-60

Superseded by
Rev. Proc. 2012-38, 2012-48 I.R.B. 575

2012-30

Corrected and clarified by
Ann. 2012-36, 2012-46 I.R.B. 547

Treasury Decisions:

9752

Corrected by
Ann. 2012-35, 2012-38 I.R.B. 356

¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2012–1 through 2012–26 is in Internal Revenue Bulletin 2012–26, dated June 25, 2012.

INDEX

Internal Revenue Bulletins 2012–27 through 2012–48

The abbreviation and number in parenthesis following the index entry refer to the specific item; numbers in roman and italic type following the parentheses refer to the Internal Revenue Bulletin in which the item may be found and the page number on which it appears.

Key to Abbreviations:

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

EMPLOYEE PLANS

- Amendment of prohibited payment option under defined single–employer defined benefit plan of plan sponsor in bankruptcy (REG–113738–12) 29, 66
- Application of section 162(m)(4)(C) to dividends and dividend equivalents (RR 19) 28, 16
- Defined benefit plans funding (Notice 61) 42, 479
- Election to include in gross income in year of transfer (RP 29) 28, 49
- Fast track settlement for TE/GE taxpayers (Ann 34) 36, 334
- Full funding limitations, weighted average interest rates, segment rates for:
 - July 1, 2012 (Notice 47) 31, 98
 - August 1, 2012 (Notice 53) 35, 317
 - September 1, 2012 (Notice 56) 39, 370
 - October 1, 2012 (Notice 64) 44, 528
- Funding segment rates, 25–year average segment rates and adjusted 24–month average segment rates used for pension funding (Notice 55) 36, 332
- Proposed Regulations:
 - 26 CFR 1.411(d)–4, amended; amendment of prohibited payment option under defined single–employer defined benefit plan of plan sponsor in bankruptcy (REG–113738–12) 29, 66
 - 26 CFR 1.6081–11, amended; 301.6057–1, amended; reporting and notice requirements for deferred vested benefits under section 6057 (REG–153627–08) 29, 60
- Reporting and notice requirements for deferred vested benefits under section 6057 (REG–153627–08) 29, 60
- Revision of Rev. Proc. 94–22 (RP 35) 37, 342
- Underfunded plans, notice requirements (Notice 46) 30, 86

EMPLOYMENT TAX

- Background file document requests, processing fees, update to Rev. Proc. 95–15 (RP 31) 33, 256
- Revisions to Rev. Proc. 98–32 (RP 33) 34, 272
- Third party payer issues and reporting agents, revisions to Rev. Proc. 2007–38 (RP 32) 34, 267
- Wage recharacterization revenue ruling (RR 25) 37, 337

ESTATE TAX

- Background file document requests, processing fees, update to Rev. Proc. 95–15 (RP 31) 33, 256
- Cost-of-living adjustments for inflation for 2013 (RP 41) 45, 539
- Portability of a deceased spousal unused exclusion amount (TD 9593) 28, 17; (REG–141832–11) 28, 54
- Proposed Regulations:
 - 26 CFR 20.2001–2, added; 20.2010–0, thru –3, added; 25 CFR 25.2505–0, thru –2, added; portability of a deceased spousal unused exclusion amount (REG–141832–11) 28, 54
- Regulations:
 - 26 CFR 20.2001–2T, added; 20.2010–0T, thru –2T, added; 25.2505–0T, thru –3T, added; 602.101, amended; portability of a deceased spousal unused exclusion amount (TD 9593) 28, 17
- Valuation of certain farm, etc., real property under section 2032A (RR 26) 39, 358

EXCISE TAX

- Background file document requests, processing fees, update to Rev. Proc. 95–15 (RP 31) 33, 256
- Capital loss carrybacks and carryovers (RR 29) 42, 475
- Cost-of-living adjustments for inflation for 2013 (RP 41) 45, 539
- Determining full-time employees for purposes of shared responsibility for employers regarding health coverage, section 4980H (Notice 58) 41, 436
- Disregarded entities and the indoor tanning services excise tax (TD 9596) 30, 84; (REG–125570–11) 30, 93
- Guidance on 90–day waiting period limitation under public health service act section 2708 (Notice 59) 41, 443
- Highway use tax (Notice 57) 40, 424
- Proposed Regulations:
 - 26 CFR 1.1361–4, amended; 301.7701–2, amended; disregarded entities and the indoor tanning services excise tax (REG–125570–11) 30, 93
- Regulations:
 - 26 CFR 1.1361–4, amended; 1.1361–4T, added; 301.7701–2T, added; disregarded entities and the indoor tanning services excise tax (TD 9596) 30, 84

EXEMPT ORGANIZATIONS

- Additional requirements for charitable hospitals (REG–130266–11) 32, 126; hearing (Ann 29) 42, 500; hearing (Ann 38) 43, 527; hearing correction (Ann 41) 44, 532

EXEMPT ORGANIZATIONS—Cont.

Background file document requests, processing fees, update to Rev. Proc. 95-15 (RP 31) 33, 256

Fast track settlement for TE/GE taxpayers (Ann 34) 36, 334

Proposed Regulations:

26 CFR 1.501(r)-0 thru -7, added; additional requirements for charitable hospitals (REG-130266-11) 32, 126

26 CFR 53.4942(a)-3, amended; 53.4945-5, amended; reliance standards for making good faith determinations (REG-134974-12) 47, 553

Reliance standards for making good faith determinations (REG-134974-12) 47, 553

Revocations (Ann 32) 35, 325; (Ann 37) 45, 543

GIFT TAX

Background file document requests, processing fees, update to Rev. Proc. 95-15 (RP 31) 33, 256

Cost-of-living adjustments for inflation for 2013 (RP 41) 45, 539

Portability of a deceased spousal unused exclusion amount (TD 9593) 28, 17; (REG-141832-11) 28, 54

Proposed Regulations:

26 CFR 20.2001-2, added; 20.2010-0, thru -3, added; 25 CFR 25.2505-0, thru -2, added; portability of a deceased spousal unused exclusion amount (REG-141832-11) 28, 54

Regulations:

26 CFR 20.2001-2T, added; 20.2010-0T, thru -2T, added; 25.2505-0T, thru -3T, added; 602.101, amended; portability of a deceased spousal unused exclusion amount (TD 9593) 28, 17

INCOME TAX

Allocation of costs under the simplified methods (REG-126670-12) 38, 347

Application of section 162(m)(4)(C) to dividends and dividend equivalents (RR 19) 28, 16

Application of section 172(h) including consolidated groups (REG-140668-07) 43, 501

Background file document requests, processing fees, update to Rev. Proc. 95-15 (RP 31) 33, 256

Base period T-bill rate, 2012 (RR 22) 48, 565

Basis of indebtedness of S corporations to their shareholders (REG-134042-07) 27, 5

Bonds:

Qualified energy conversation bonds (Notice 44) 28, 45

Tribal economic development bonds (Notice 48) 31, 102

Changes in method of accounting, modifying Rev. Procs. 97-27 and 2011-14 (RP 39) 41, 470

Charitable contribution deduction (Notice 52) 35, 317

Corporations, regulations under section 367(d) applicable to certain outbound asset reorganizations (Notice 39) 31, 95

INCOME TAX—Cont.

Credits:

Low-income housing credits:

Relief for areas affected by Hurricane Sandy (Notice 68) 48, 574

Unused housing credit carryovers (RP 42) 46, 545

Utility allowances submetering (REG-136491-09) 35, 321; hearing cancelled (Ann 39) 48, 603

Qualifying advance coal project section 48A credit (Notice 51) 33, 150

Cost-of-living adjustments for inflation for 2013 (RP 41) 45, 539

Deductions for entertainment use of business aircraft (TD 9597) 34, 258

Disciplinary actions involving attorneys, certified public accounts, enrolled agents, and enrolled actuaries (Ann 28) 27, 10; (Ann 33) 35, 325; (Ann 40) 47, 556

Dividend equivalents from sources within the United States; correction (Ann 35) 38, 356

Documentation requirements under section 6050W (Notice 2) 45, 538

Election to include in gross income in year of transfer (RP 29) 28, 49

Financial asset securitization investment trusts (Ann 27) 27, 10

Forms:

1040-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically, specifications for filing electronically (RP 36) 39, 374

1096, 1098, 1099, 5498, and certain other information returns (RP 38) 48, 575

1097, 1098, 3921, 3922, 5498, 8935, and W-2G, requirements for filing electronically (RP 30) 33, 165; correction (Ann 36) 46, 547

8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically (RP 37) 41, 449

Gross income, per capital payments from proceeds of settlement of Indian tribal trust cases (Notice 60) 41, 445

Insurance, effectively connected income (RP 40) 30, 424

Integrated transactions of qualifying debt (TD 9598) 38, 343; (REG-138489-09) 38, 355

Interest:

Investment:

Federal short-term, mid-term, and long-term rates for:

July 2012 (RR 20) 27, 1

August 2012 (RR 21) 32, 123

September 2012 (RR 24) 36, 329

October 2012 (RR 28) 42, 476

November 2012 (RR 30) 45, 534

Rates:

Underpayment and overpayments, quarter beginning:

October 2012 (RR 23) 39, 359

Involuntary conversions, livestock sold on account of drought, extension of replacement period, list of affected counties (Notice 62) 42, 489

Marginal production rates, 2012 (Notice 50) 31, 121

Modification to consolidated return regulation permitting an election to treat a liquidation of a target, followed by a recon-

INCOME TAX—Cont.

- tribution to a new target, as a cross-chain reorganization (TD 9594) 29, 57
- Non-real estate business in low-income communities (TD 9600) 47, 548
- Overall foreign loss recapture on property dispositions (REG-134935-11) 29, 64
- Property traded on an established market (TD 9599) 40, 417
- Proposed Regulations:
- 26 CFR 1.42-10, -12, amended; utility allowances submetering (REG-136491-09) 35, 321
 - 26 CFR 1.108-7, amended; 1.366-0, amended; 1.1366-2, -5, amended; 1.1367-1(h), amended; 1.1367-3, amended; basis of indebtedness of S corporations to their shareholders (REG-134042-07) 27, 5
 - 26 CFR 1.172(h)-0 thru -5, added; 1.1502-21, amended; 1.1502-72, added; regulations regarding the application of section 172(h) including consolidated groups (REG-140668-07) 43, 501
 - 26 CFR 1.988-5T, added; integrated transactions of qualifying debt (REG-138489-09) 38, 355
 - 26 CFR 1.263A-0, -2, amended; allocation of costs under the simplified methods (REG-126670-12) 38, 347
 - 26 CFR 1.274-2, amended; 1.274-8, revised; reimbursed entertainment expenses (REG-101812-07) 34, 311
 - 26 CFR 1.904-4, amended; 1.904(g)-3, amended; overall foreign loss recapture on property dispositions (REG-134935-11) 29, 64
 - 26 CFR 1.7874-3, added; substantial business activities (REG-107889-12) 28, 53
 - 31 CFR 10.1, .3, .22, .31, .35, .36, .37, .52, .81, .82, .91, revised; regulations governing practice before the Internal Revenue Service (REG-138367-06) 40, 426
- Publications:
- 1120, Specifications for filing Forms 1097, 1098, 3921, 3922, 5498, 8935, and W-2G, electronically, 2012 revision (RP 30) 33, 165; correction (Ann 36) 46, 547
 - 1179, General Rules and Specifications for Form 1096, 1098, 1099, 5498, and Certain Other Information Returns (RP 38) 48, 575
 - 1187, Specifications for filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically, revised (RP 36) 39, 374
 - 1239, Specifications for filing Forms 8027, Employer's Annual Information Returns of Tip Income and Allocated Tips, Electronically (RP 37) 41, 449
 - 4810, Specifications for filing Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, Electronically (RP 34) 34, 280
- Qualifying income under section 7704(d) (RP 28) 27, 4
- Regulations:
- 26 CFR 1.45D-0, -1, amended; non-real estate business in low-income communities (TD 9600) 47, 548
 - 26 CFR 1.61-21, amended; 1.274-9, -10, added; deductions for entertainment use of business aircraft (TD 9597) 34, 258

INCOME TAX—Cont.

- 26 CFR 1.871-16T, amended; dividend equivalents from sources within the United States; correction (Ann 35) 38, 356
 - 26 CFR 1.904-0, -1, -2, -7, -8, amended; 1.904(f)-0T, -1T, -2T, -7T, -8T, removed; 1.904(g)-0, -1, -2, -3, amended; 1.904(g)-0T, -1T, -2T, -3T, removed; 1.502-9, amended, 1.1502-9T, removed; treatment of overall foreign and domestic losses (TD 9595) 30, 71
 - 26 CFR 1.988-5, added; integrated transactions of qualifying debt (TD 9598) 38, 343
 - 26 CFR 1.1273-0 thru -2, amended; 1.1274-3, amended; 1.1275-2, -4, amended; 602.101, amended; property traded on an established market (TD 9599) 40, 417
 - 26 CFR 1.1502-13, amended; 1.1502-13T, removed; 602.101, amended; modification to consolidated return regulation permitting an election to treat a liquidation of a target, followed by a recontribution to a new target, as a cross-chain reorganization (TD 9594) 29, 57
 - 26 CFR 1.7874-1, amended; 1.7874-1T, removed; 1.7874-2, added; surrogate foreign corporations (TD 9591) 28, 32
 - 26 CFR 1.7874-3T, added; substantial business activities (TD 9592) 28, 41
- Regulations governing practice before the Internal Revenue Service (REG-138367-06) 40, 426
- Reimbursed entertainment expenses (REG-101812-07) 34, 311
- Revisions to Rev. Proc. 98-32 (RP 33) 34, 272
- Revocations, exempt organizations (Ann 32) 35, 325; (Ann 37) 45, 543
- Section 43 inflation adjustment, 2012 (Notice 49) 31, 119
- Special per diem rates, 2012-2013 (Notice 63) 42, 496
- Standard Industry Fare Level (SIFL) (RR 27) 41, 435
- Substantial business activities (TD 9592) 28, 41; (REG-107889-12) 28, 53
- Substitute Forms 1096, 1098, 1099, 5498, and certain other information returns, rules and specifications (RP 38) 48, 575
- Surrogate foreign corporations (TD 9591) 28, 32
- Tax Conventions:
- U.S.-Belgium agreement regarding taxes imposed by Belgium municipalities (Ann 30) 34, 314
 - U.S.-Canada agreement regarding OECD report on the attribution of profits to permanent establishments (Ann 31) 34, 315
 - U.S.-Netherlands agreement of limited funds for mutual account (LFMA) (Ann 26) 27, 8
- Third party payer issues and reporting agents, revisions to Rev. Proc. 2007-38 (RP 32) 34, 267
- Timelines for due diligence and other requirements under FATCA (Ann 42) 47, 561
- Treatment of income from certain government bonds for purposes of the passive foreign investment company (PFIC) rules (Notice 45) 29, 59
- Treatment of overall foreign and domestic losses (TD 9595) 30, 71

SELF-EMPLOYMENT TAX

Background file document requests, processing fees, update to
Rev. Proc. 95-15 (RP 31) 33, 256

Internal Revenue Service

Washington, DC 20224

Official Business
Penalty for Private Use, \$300

INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletin is sold on a yearly subscription basis by the Superintendent of Documents. Current subscribers are notified by the Superintendent of Documents when their subscriptions must be renewed.

CUMULATIVE BULLETINS

The contents of this weekly Bulletin are consolidated semiannually into a permanent, indexed, Cumulative Bulletin. These are sold on a single copy basis and *are not* included as part of the subscription to the Internal Revenue Bulletin. For the foreseeable future, the IRS will not create Cumulative Bulletins after the 2008–2 edition. Subscribers to the weekly Bulletin are notified when copies of the Cumulative Bulletin are available. Certain issues of Cumulative Bulletins are out of print and are not available. Persons desiring available Cumulative Bulletins, which are listed on the reverse, may purchase them from the Superintendent of Documents.

ACCESS THE INTERNAL REVENUE BULLETIN ON THE INTERNET

You may view the Internal Revenue Bulletin on the Internet at www.irs.gov. Select Businesses. Under Businesses Topics, select More Topics. Then select Internal Revenue Bulletins.

INTERNAL REVENUE BULLETINS ON CD-ROM

Internal Revenue Bulletins are available annually as part of Publication 1796 (Tax Products CD-ROM). The CD-ROM can be purchased from National Technical Information Service (NTIS) on the Internet at www.irs.gov/cdorders (discount for online orders) or by calling 1-877-233-6767. The first release is available in mid-December and the final release is available in late January.

HOW TO ORDER

Check the publications and/or subscription(s) desired on the reverse, complete the order blank, enclose the proper remittance, detach entire page, and mail to the Superintendent of Documents, P.O. Box 979050, St. Louis, MO 63197–9000. Please allow two to six weeks, plus mailing time, for delivery.

WE WELCOME COMMENTS ABOUT THE INTERNAL REVENUE BULLETIN

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the IRS Bulletin Unit, SE:W:CAR:MP:T:M:S, Washington, DC 20224.
