

Internal Revenue bulletin

Bulletin No. 2014-27
June 30, 2014

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. 2014-14, page 12.

Interest rates: underpayment and overpayments. The rates for interest determined under section 6621 of the code for the calendar quarter beginning July 1, 2014, will be 3 percent for overpayments (2 percent in the case of a corporation), 3 percent for the underpayments, and 5 percent for large corporation underpayments. The rate of interest paid on the portion of a corporation overpayment exceeding \$10,000 will be 0.5 percent.

Rev. Proc. 2014-26, page 26.

General rules and specifications for substitute Form 941 and Schedule B (Form 941), and Schedule R (Form 941). This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form 941, Schedule B (Form 941) and Schedule R Form (941). This procedure will be reproduced as the next revision of Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), and Schedule R (Form 941). Rev. Proc. 2012-46 superseded.

Rev. Proc. 2014-27, page 41.

This procedure provides specifications for the private printing of red-ink substitutes for the 2013 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Rev. Proc. 2012-38 is superseded.

Notice 2014-40, page 100.

2014 Section 45Q Inflation Adjustment Factor Notice. The notice publishes the inflation adjustment factor for the carbon dioxide (CO₂) sequestration credit under Section 45Q for calendar year 2014. The notice also includes a statement of the amount of qualified CO₂ that has been taken into account by

taxpayers filing an annual report pursuant to section 6 of Notice 2009-83, 2009-2 C.B. 588.

T.D. 9668, page 1.

This document contains final regulations that modify the standards governing written advice, clarify recent amendments to Circular 230, and update certain provisions as appropriate. These regulations are effective on June 12, 2014.

EMPLOYEE PLANS

Notice 2014-41, page 97.

This notice contains updates for the corporate bond weighted average interest rate for plan years beginning in June 2014; the 24-month average segment rates; the funding segment rates applicable for June 2014; and the minimum present value rates for May 2014. The rates in this notice reflect certain changes implemented by the Moving Ahead for Progress in the 21st Century Act, Public Law 112-141 (MAP-21).

EMPLOYMENT TAX

Rev. Proc. 2014-26, page 26.

General rules and specifications for substitute Form 941 and Schedule B (Form 941), and Schedule R (Form 941). This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form 941, Schedule B (Form 941) and Schedule R Form (941). This procedure will be reproduced as the next revision of Publication 4436, General Rules and Specifications for Substitute Form 941, Schedule B (Form 941), and Schedule R (Form 941). Rev. Proc. 2012-46 superseded.

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Department of the Treasury
Internal Revenue Service

ADMINISTRATIVE

T.D. 9668, page 1.

This document contains final regulations that modify the standards governing written advice, clarify recent amendments to Circular 230, and update certain provisions as appropriate. These regulations are effective on June 12, 2014.

The IRS Mission

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

Introduction

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

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

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

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

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

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

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

Part II.—Treaties and Tax Legislation.

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

Part III.—Administrative, Procedural, and Miscellaneous.

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

Part IV.—Items of General Interest.

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

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

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

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

Section 330.—Practice Before the Department

T.D. 9668

DEPARTMENT OF THE
TREASURY
Office of the Secretary
31 CFR Part 10

Regulations Governing Practice Before the Internal Revenue Service

AGENCY: Office of the Secretary, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations revising the regulations governing practice before the Internal Revenue Service (IRS). These final regulations affect individuals who practice before the IRS. These final regulations modify the standards governing written advice and update other related provisions of the regulations.

DATES: *Effective date.* These regulations are effective on June 12, 2014.

Applicability date. For dates of applicability, see § 10.1(d), 10.3(j), 10.22(c), 10.31(b), 10.35(b), 10.36(b), 10.37(e), 10.81(b), 10.82(h), and 10.91.

FOR FURTHER INFORMATION CONTACT: Matthew D. Lucey at (202) 317-3400 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 330 of title 31 of the United States Code authorizes the Secretary of the Treasury to regulate the practice of representatives of persons before the Treasury Department (Treasury). The Secretary has published regulations governing practice before the IRS in 31 CFR part 10 and reprinted the regulations as Treasury Department Circular No. 230 (Circular 230).

Treasury and the IRS have consistently maintained that individuals subject to Circular 230 must meet minimum standards of conduct with respect to written tax advice, and those who do not should be subject to disciplinary action, including suspension or disbarment. In accordance with these principles, the regulations have been amended from time to time to address issues relating to tax opinions and written tax advice. These regulations modify the rules governing written tax advice as well as other related provisions of Circular 230 to ensure that practitioners meet certain standards of conduct when serving as representatives of persons before the IRS and modify the consequences of failing to meet those standards, such as the expedited suspension provisions.

On September 17, 2012, Treasury and the IRS published in the **Federal Register** (77 FR 57055) a notice of proposed rulemaking (REG-138367-06) proposing to amend Circular 230 by revising the rules governing written tax advice and other related provisions of Circular 230. Previously proposed amendments to the regulations regarding state or local bond opinions also were withdrawn. The proposed regulations sought to eliminate the complex rules governing covered opinions in current § 10.35 and to expand the requirements for written advice under § 10.37. The proposed regulations also proposed to broaden the requirement for procedures to ensure compliance under § 10.36 beyond the opinion writing and tax return preparation context by requiring that an individual who is subject to Circular 230 with principal authority for overseeing a firm's Federal tax practice take reasonable steps to ensure the firm has adequate procedures in place to comply with Circular 230. The proposed regulations further sought to clarify that practitioners must exercise competence when engaged in the practice of representing persons before the IRS and that the prohibition on a practitioner endorsing or otherwise negotiating any check issued to a taxpayer in respect of a Federal tax liability applies to government payments made by any means, electronic or otherwise. Additionally, the proposed

regulations expanded the categories of violations subject to the expedited proceedings in § 10.82 to include failures to comply with a practitioner's personal tax filing obligations that demonstrate a pattern of willful disreputable conduct and clarified the Office of Professional Responsibility's scope of responsibility.

Written comments responding to the proposed regulations were received. A public hearing on the proposed regulations was held on December 7, 2012. After consideration of the public comments, the proposed regulations are adopted as revised by this Treasury decision.

Summary of Comments and Explanation of Revisions

The IRS received nineteen comments in response to the notice of proposed rulemaking. All comments were considered and are available for public inspection. Most of the comments addressing the proposed regulations are summarized in this preamble. Comments addressing provisions of Circular 230 not covered by the notice of proposed rulemaking are not discussed in this preamble. Although these comments are not discussed in this preamble, they may be considered in connection with any future amendments to the relevant provisions of Circular 230.

The overwhelming majority of comments supported the proposed amendments to the regulations, including the removal of the covered opinion rules and introduction of one set of rules for all written tax advice in § 10.37. The final regulations adopt the proposed rules with some revisions as discussed in further detail in this preamble.

The amended rules governing written tax advice contained in these final regulations apply to written tax advice rendered on or after June 12, 2014. The scope of these regulations is limited to practice before the IRS. These regulations do not alter or supplant other ethical or legal standards applicable to individuals subject to Circular 230.

I. Amendments To Rules Governing Written Advice

A. Elimination of Covered Opinion Rules in § 10.35

Former § 10.35 provided detailed rules for tax opinions that were “covered opinions” under Circular 230. As discussed in the notice of proposed rulemaking, Treasury and the IRS revisited the covered opinion rules because their application increased the burden on practitioners and clients, without necessarily increasing the quality of the tax advice that the client received. Commenters on the proposed regulations overwhelmingly supported the elimination of former § 10.35 because the former rules were burdensome and provided minimal benefit to taxpayers. Commenters agreed that the rules in former § 10.35 contributed to overuse, as well as misleading use, of disclaimers on most practitioner communications even when those communications did not constitute tax advice.

The final regulations adopt the approach taken in the proposed regulations, eliminating the covered opinion rules in former § 10.35 and instead subjecting all written tax advice to one standard under final § 10.37, as described later in this preamble. Because former § 10.35 is removed, these regulations also remove cross-references to former § 10.35 in §§ 10.3 and 10.22. The burden reduction that should result from these regulations is consistent with the directions in Executive Order 13563 to remove or modify regulations that are outmoded, ineffective, insufficient, or too burdensome.

As discussed in the preamble to the proposed regulations, the elimination of the collection of information requirements in the covered opinion rules in these regulations should save tax practitioners a minimum of \$5,333,200. These savings come from the elimination of the provisions in the former regulations requiring practitioners to make certain disclosures in a covered opinion. In connection with the issuance of former § 10.35 in 2004, we estimated that 100,000 practitioners would be required to comply with the disclosure provisions of § 10.35. We estimated that each practitioner would spend 5 to 10 minutes complying with the pro-

vision at an average of 8 minutes for a total burden of 13,333 hours. This burden is no longer imposed on practitioners.

Specifically, the former regulations required a practitioner providing a covered opinion to make certain disclosures in marketed opinions, limited scope opinions, and opinions that fail to conclude at a confidence level of at least more likely than not that the issue will be resolved in favor of the taxpayer (in other words, when the practitioner could not conclude that it was more likely than not that the taxpayer’s position would be supported by the IRS). For example, a marketed opinion had to specifically contain a statement that the opinion was written to support the marketing of the transaction addressed in the opinion and that the taxpayer should seek advice from an independent tax advisor based on the taxpayer’s particular circumstances. In addition, certain relationships between the practitioner and a person promoting or marketing a tax shelter were required to be disclosed. These final regulations do not include the above-referenced collection of information/disclosure requirements, and practitioners and taxpayers are relieved of the entire cost associated with those collection of information/disclosure requirements.

Please note that while we estimate that the elimination of this information collection would save tax practitioners and taxpayers a minimum of \$5,333,200, this estimate does not include the burden reduction, and the corresponding cost savings, associated with tax practitioners having to determine whether a covered opinion, and any related disclosure, is necessary. This determination can often take a tax practitioner many hours.

Treasury and the IRS anticipate that the elimination of the covered opinion rules will result in additional, significant savings for both tax practitioners and taxpayers. Practitioners consistently expressed dissatisfaction with the covered opinion rules due the difficulty and cost of compliance with the rules. Practitioners operating under the former rules spent many hours each year determining whether they needed to prepare a covered opinion for a client, or if the advice fell into one of the exceptions. This required significant time to, among other things, research and review the covered opinion

rules to determine the right course of action. If, after undertaking these activities, the practitioner decided that a covered opinion was necessary, the practitioner, to keep the client fully informed had to discuss the covered opinion rules with the client, including how the rules affected the scope of the work that the client had asked the practitioner to perform. This discussion would have also been appropriate because preparation of a covered opinion under former § 10.35 would have generally resulted in an increased cost to the client to obtain the advice the client requested. The significant extra costs associated with these activities may, in some cases, have discouraged obtaining written advice. Because the final regulations remove the unnecessary burden related to the process of preparing a covered opinion, both practitioners and taxpayers will likely experience an overall decrease in the costs associated with obtaining written tax advice.

B. Revision of Requirements for Written Advice

1. General Requirements for Written Advice

Robust and relevant standards for written tax advice remain appropriate because Treasury and the IRS continue to be aware of the risk for the issuance and marketing of written tax opinions to promote abusive transactions. Commenters overwhelmingly supported the rules in proposed § 10.37 as providing practical, flexible rules that are well suited to the issuance of quality written tax advice, provided in an ethical manner, in today’s practice environment. Commenters agreed that the comprehensive, principles-based approach of these amendments is more straightforward, simpler, and can be applied to all written tax advice in a less burdensome manner. Overall, Treasury and the IRS have determined that these written advice rules strike an appropriate balance between allowing flexibility in providing written advice, while at the same time maintaining standards that require individuals to act ethically and competently.

Like the proposed regulations, final § 10.37 replaces the covered opinion rules

with principles to which all practitioners must adhere when rendering written advice. Specifically, § 10.37 states affirmatively the standards to which a practitioner must adhere when providing written advice on a Federal tax matter. Section 10.37 requires, among other things, that the practitioner base all written advice on reasonable factual and legal assumptions, exercise reasonable reliance, and consider all relevant facts that the practitioner knows or reasonably should know. A practitioner must also use reasonable efforts to identify and ascertain the facts relevant to written advice on a Federal tax matter.

As under the proposed regulations, § 10.37, unlike former § 10.35, does not require that the practitioner describe in the written advice the relevant facts (including assumptions and representations), the application of the law to those facts, and the practitioner's conclusion with respect to the law and the facts. Rather, the scope of the engagement and the type and specificity of the advice sought by the client, in addition to all other appropriate facts and circumstances, are factors in determining the extent to which the relevant facts, application of the law to those facts, and the practitioner's conclusion with respect to the law and the facts must be set forth in the written advice. Also, under § 10.37, unlike former § 10.35, the practitioner may consider these factors in determining the scope of the written advice. Further, the determination of whether a practitioner has failed to comply with the requirements of § 10.37 will be based on all facts and circumstances, not on whether each requirement is addressed in the written advice.

Several commenters were concerned that the proposed regulations did not include a requirement that the practitioner consider relevant legal authorities and relate that law to the relevant facts. While this requirement was not expressly stated in the proposed regulations, Treasury and the IRS believed that it was implicit in the requirement that practitioners base the written advice on reasonable legal and factual assumptions. To further clarify, however, the final regulations add this requirement to § 10.37. Although the final regulations, unlike former § 10.35, do not impose a specific requirement for a prac-

itioner to include in the written advice itself any particular piece of information or analysis, Treasury and the IRS encourage practitioners to describe all relevant facts, law, analysis, and assumptions in appropriate circumstances. As noted above, the determination of whether a practitioner complied with the requirements of § 10.37 will be based on all facts and circumstances, including whether it was appropriate to describe all relevant facts, law, analysis, and assumptions in a particular piece of written tax advice. Treasury and the IRS also encourage practitioners to observe the aspirational best practices described in § 10.33 of Circular 230.

Some commenters requested clarification that § 10.37 will be applied on the basis of what is reasonable under the facts and circumstances. These commenters stated that the proposed regulations did not affirmatively provide that a practitioner should reasonably consider all facts and circumstances in determining their obligations under § 10.37. Treasury and the IRS agree that practitioners should consider what is reasonable under the facts and circumstances when providing written advice. Although Treasury and IRS believe that proposed § 10.37(a), (b), and (c) accurately reflected that principle, § 10.37(a)(2)(ii) has been clarified to more explicitly include the requirement.

One commenter expressed concern that proposed § 10.37's requirement for practitioners to rely on "reasonable" factual and legal assumptions is too onerous and would prefer that the rule provide that practitioners are required to rely on factual and legal assumptions that are not unreasonable. The commenter would have preferred a rule similar to former § 10.37(a), which prohibits a practitioner from basing advice on unreasonable factual or legal assumptions. The commenter stated that requiring reasonableness puts the burden on the practitioner to prove reasonableness. Treasury and the IRS do not view the change from "not unreasonable" to "reasonable" to be a substantive alteration. This specific amendment is part of the larger effort undertaken in these regulations to affirmatively state the requirements and standards for practitioners rather than merely specifying prohibited conduct. Treasury and the IRS also dis-

agree that a reasonableness standard is too burdensome. As other commenters stated, any advice based on invalid representations, incorrect facts, or unreasonable assumptions has little value. Thus, the final § 10.37 adopts the requirement of proposed § 10.37 that practitioners rely on reasonable factual and legal assumptions. Several commenters also stated that requiring reasonable assumptions is aimed at eliminating informal advice, but Treasury and the IRS disagree. There is no particular correlation between the requirement to base advice on reasonable assumptions and the format of that advice. All forms of advice should be based on reasonable assumptions.

Many individuals currently use a Circular 230 disclaimer at the conclusion of every e-mail or other writing to remove the communication from the covered opinion rules in former § 10.35. In many instances, these disclaimers are inserted without regard to whether the disclaimer is necessary or appropriate. These types of disclaimers are routinely inserted in any written transmission, including writings that do not contain any tax advice. The removal of former § 10.35 eliminates the detailed provisions concerning covered opinions and disclosures in written opinions. Because amended § 10.37 does not include the disclosure provisions in the current covered opinion rules, Treasury and the IRS expect that these amendments will eliminate the use of a Circular 230 disclaimer in e-mail and other writings. Although one commenter stated that the proposed regulations would result in increased use of the disclaimer, the rules in the final regulations are intended to eliminate the need for unnecessary disclaimers. Another commenter stated that the required disclaimer should be retained because it may be helpful in some circumstances. These rules do not, however, prohibit the use of an appropriate statement describing any reasonable and accurate limitations of the advice rendered to the client.

2. Definition of Written Advice Addressing Federal Tax Matters

The proposed regulations did not define written advice. Commenters on the proposed regulations agreed that a detailed

definition of written advice in Circular 230 is unnecessary. Some commenters, however, requested clarification that certain items, such as submissions to a governmental entity and continuing education presentations, would not be considered written tax advice. The final regulations have been revised to clarify that government submissions on matters of general policy are not considered written tax advice on a Federal tax matter for purposes of § 10.37. For example, if a law firm submitted comments on proposed regulations to Treasury and IRS on a client's behalf, that submission would not be considered written advice on a Federal tax matter because comments on proposed regulations are government submissions on matters of general policy. The final regulations also clarify that continuing education presentations provided to an audience solely for the purpose of enhancing practitioners' professional knowledge on Federal tax matters, such as presentations at tax professional organization meetings, are not considered written advice for purposes of § 10.37. Presentations marketing or promoting transactions will not be considered to be provided solely for the purpose of enhancing practitioners' professional knowledge on Federal tax matters. Including contact information on a continuing education presentation provided solely for the purpose of enhancing professional knowledge, without more, does not convert an educational presentation into an item of written tax advice governed by the final regulations. Even though continuing education presentations provided to an audience solely for the purpose of enhancing practitioners' professional knowledge on Federal tax matters are not considered written advice, Treasury and the IRS nonetheless expect that practitioners will follow the generally applicable diligence and competence standards under §§ 10.22 and 10.35 when engaged in those activities.

Former § 10.35 governed written tax advice addressing Federal tax issues. Under the prior regulations, a Federal tax issue was defined as a question concerning the Federal tax treatment of an item of income, gain, loss, deduction, or credit, the existence or absence of a taxable transfer of property, or the value of property for Federal tax purposes. Because the

final regulations eliminate former § 10.35, this definition is no longer applicable.

Section 10.37 of the proposed regulations governed written advice addressing "Federal tax matters," but did not define Federal tax matters. Some commenters requested clarification regarding the definition of a Federal tax matter, and Treasury and the IRS determined that it is appropriate to define Federal tax matter in the final regulations. Under final § 10.37(d), a Federal tax matter is any matter concerning the application or interpretation of (1) a revenue provision as defined in section 6110(i)(1)(B) of the Internal Revenue Code (Code), (2) any provision of law impacting a person's obligations under the internal revenue laws and regulations, including but not limited to the person's liability to pay tax or obligation to file returns, or (3) any other law or regulation administered by the IRS. The definition of Federal tax matter in the final regulations reflects the broad nature of advice rendered by Federal tax practitioners in today's practice environment.

Other commenters expressed interest in keeping the definition of Federal tax issue contained in former § 10.35 for purposes of § 10.37. The final regulations do not retain the term Federal tax issue or its definition because practitioners provide advice on numerous tax related issues that are outside the scope of the definition of "Federal tax issue" contained in former § 10.35 but nonetheless are Federal tax matters and should be subject to the reasonable practitioner standard embodied in final § 10.37.

3. Consideration of Audit Risk and Likelihood of Settlement

Consistent with former § 10.37, the final regulations provide that a practitioner must not, in evaluating a Federal tax matter, take into account the possibility that a tax return will not be audited or that an issue will not be raised on audit. Although commenters agreed with the retention of this rule, one commenter expressed concern that stating this rule only in the context of written advice improperly sends the message that oral advice could take audit risk into account. Treasury and the IRS agree that audit risk should not be considered by practitioners in the course

of advising a client on a Federal tax matter, regardless of the form in which the advice is given. Because § 10.37 addresses only written advice, Treasury and the IRS do not believe that the rule barring consideration of the possibility that a return or issue will be audited when giving written advice suggests that it may be considered when giving oral advice. Therefore, no change is made to § 10.37 in response to the comment.

Proposed § 10.37 sought to eliminate the provision in the former regulations that prohibits a practitioner from taking into account the possibility that an issue will be resolved through settlement if raised when giving written advice evaluating a Federal tax matter. Treasury and the IRS concluded that the former rule may have unduly restricted the ability of a practitioner to provide comprehensive written advice because the existence or nonexistence of legitimate hazards that may make settlement more or less likely may be a material issue for which the practitioner has an obligation to inform the client. Commenters agreed that this amendment is appropriate, and the final regulations retain it.

4. Standard for Significant Purpose Transactions

The proposed regulations provided that the IRS will apply a heightened standard of review to determine whether a practitioner has satisfied the written advice standards when the practitioner knows or has reason to know that the written advice will be used in promoting, marketing, or recommending an investment plan or arrangement a significant purpose of which is the avoidance or evasion of any tax imposed by the Code. Some commenters expressed concern that the term "heightened standard of review" was too vague and requested that Treasury and the IRS provide detailed rules and examples with respect to application of a heightened standard of review in these cases. The final regulations clarify in § 10.37(c)(2) that the Commissioner, or delegate, will apply a reasonable practitioner standard that considers all facts and circumstances with an emphasis given to the additional risk associated with the practitioner's lack

of knowledge of the taxpayer's particular circumstances.

5. Reliance on Professionals

Proposed § 10.37(b) addressed a practitioner's reliance on the advice of another practitioner. Commenters asked whether the standards in § 10.37(b) should apply to a practitioner's reliance on advice from an appraiser or other individual not described as a practitioner in §§ 10.2 and 10.3 of Circular 230. Treasury and the IRS have determined that the provisions of § 10.37(b) should apply to a practitioner who relies on advice from any other person, including appraisers and other individuals not defined as practitioners under Circular 230. Final § 10.37(b), therefore, reflects that the standards apply to a practitioner relying on advice from another person. This reliance provision in the final regulations is consistent with reliance standards in current §§ 10.22 and 10.34(d), and former § 10.35(d). Commenters also requested special rules for reliance on certain professionals, but Treasury and the IRS have determined that the same standards should apply to all advice upon which a practitioner relies, bearing in mind that the reasonable practitioner standard under § 10.37(c) will be applied considering all facts and circumstances.

Proposed § 10.37(b)(1)–(3) provided that reliance is not reasonable when the practitioner “knows or should know” that the opinion of the other person should not be relied on, the other person is not competent to provide the advice, or the other person has a conflict of interest. Commenters suggested that the reliance provisions in proposed § 10.37(b)(1)–(3) be revised to use a “knows or reasonably should know standard.” Treasury and the IRS agree. Accordingly, the final regulations revise § 10.37(b)(1)–(3) to prohibit reliance when the practitioner “knows or reasonably should know” that the advice is disqualified as specified in each provision. The standard in final § 10.37(a) for reliance on representations also has been amended in a consistent manner.

Commenters also suggested that the reliance provision in proposed § 10.37(b)(2) is too broad because it imposes a duty on a practitioner to inquire into the skills and

experience of the person whose advice is being relied upon. While Treasury and the IRS do not believe this standard imposes an affirmative duty on a practitioner to inquire into the skills and experience of the other person when the practitioner is already aware of the other person's background, Treasury and the IRS believe practitioners should consider the skills and experience of a person when they are relying on the advice of that person. Relying on advice of another person without considering that person's expertise and qualifications to provide that advice is inconsistent with the obligation of diligence required in § 10.22. Thus, a practitioner intending to rely on the advice of another person may have an obligation to inquire about that person's background if the practitioner is not familiar with the person's qualifications to render the advice on which the practitioner will be relying. Accordingly, the final regulations retain § 10.37(b)(2), which provides that a practitioner cannot rely on the advice of another when the practitioner knows or reasonably should know that the other person is not competent or lacks necessary qualifications to provide the advice.

Some commenters expressed concern with proposed § 10.37(b)(3), which provided that a practitioner could not rely on the advice of another when the practitioner knows or should know that the other practitioner has a conflict of interest as described in Circular 230. These commenters stated that this rule may prevent reliance when the other practitioner has a conflict of interest that has been properly waived by all affected clients, as permitted by § 10.29 of Circular 230. Treasury and the IRS agree that a practitioner should be able to rely on the advice of another person who has a conflict of interest when the practitioner knows that the other person's conflict has been waived by all affected clients through informed consent, the representation is not prohibited by law (for example, Federal law prohibits representation by a former government lawyer in certain circumstances), and all parties and practitioners reasonably believe that the practitioner with the conflict can provide competent advice. Final § 10.37(b)(3), therefore, specifically provides that reliance is not permitted when the practitioner knows or reasonably

should know that the other person has a conflict of interest in violation of the rules described in Circular 230.

II. Procedures to Ensure Compliance

Former § 10.36(a) provided requirements for practitioners to establish procedures to ensure compliance with former § 10.35. Because these regulations remove former § 10.35, these regulations also remove former § 10.36(a). As set forth in the notice of proposed rulemaking preceding these final regulations, Treasury and the IRS, however, amended § 10.36 to ensure compliance with Circular 230 generally.

The procedures to ensure compliance have produced great success in encouraging firms to self-regulate without the burden often associated with a rigid one-size-fits-all approach. Treasury and the IRS expanded § 10.36 in June 2011 to require firms to have procedures in place to ensure Circular 230 compliance with respect to a firm's tax return preparation practice (76 FR 32286). Under proposed § 10.36, the requirement for procedures to ensure compliance were expanded to include all provisions in Subparts A (Rules Governing Authority to Practice), B (Duties and Restrictions Relating to Practice Before the Internal Revenue Service), and C (Sanctions for Violation of the Regulations) of Circular 230. Section 10.36 is finalized as proposed, except for the clarifications described in this preamble.

Commenters generally agreed with the amendments to § 10.36. One concern expressed by the commenters, however, was that the proposed rule would arguably permit firm management to be in compliance with Circular 230 if it had taken reasonable steps to ensure the firm had adequate procedures in place but did not take any steps to ensure those procedures are properly followed. Treasury and the IRS agree that § 10.36 should be clarified to require both the existence and implementation of adequate procedures. Accordingly, § 10.36(b)(2) of the final regulations is amended to provide this clarification.

Some commenters also expressed concern with the application of § 10.36 when certain members of firm management are not practitioners under Circular 230. Tre-

sure and the IRS recognize that there may be instances when one or more members of firm management have principal authority and responsibility for overseeing a firm's tax practice but are not practitioners under Circular 230. In these instances, other members of firm management may nonetheless be subject to the provisions of Circular 230. Accordingly, § 10.36 is revised to apply to any member of firm management subject to Circular 230. Although Treasury and the IRS realize there may be some instances in which no member of firm management is subject to Circular 230, the overwhelming majority of firms will have one or more members of firm management who are subject to Circular 230. Treasury and the IRS believe it is reasonable to expect those members of firm management who are subject to Circular 230 to ensure that the firm will have in place and implement adequate procedures to ensure compliance with Circular 230. The final regulations make clear that in the absence of a person or persons identified by the firm as having principal authority and responsibility, the IRS may identify one or more individuals subject to Circular 230 who will be held responsible for taking reasonable steps to ensure that the firm has adequate procedures in effect for all members for purposes of complying with Circular 230.

Because § 10.36 is expanded to apply to all provisions in Subparts A, B, and C of Circular 230, including § 10.51 (under which willful failure to file a tax return and willful evasion of the assessment or payment of tax is disreputable conduct), one commenter was concerned that § 10.36 imposes a duty on firm management to ensure that members of the firm are compliant with their own tax obligations. Treasury and the IRS recognize that personal filing and payment obligations are an individual responsibility, and there are limitations on a firm's responsibility for the compliance of any member, associate, or employee with their personal tax obligations. But, Treasury and the IRS believe that firm management should not ignore the noncompliance with these obligations by any practitioner associated with the firm when such noncompliance is known or should be known to the firm.

One commenter stated that the expansion of § 10.36 should be limited to the

practice standards prescribed in Subpart B of Circular 230, which pertains to Duties and Restrictions Relating to Practice Before the Internal Revenue Service. Treasury and the IRS disagree that final § 10.36 should be limited to Subpart B because Subparts A (Rules Governing Authority to Practice) and C (Sanctions for Violation of the Regulations) also impose substantive standards with which firm members must comply. Treasury and the IRS, however, do agree that it is not necessary for a firm's procedures to ensure compliance with Subparts D (Rules Applicable to Disciplinary Proceedings) or E (General Provisions) of Circular 230, and have revised § 10.36 accordingly.

One commenter suggested that firm management should be subject to discipline even when there is no subordinate individual whose conduct is subject to sanction. Another commenter suggested that § 10.36 be expanded to govern contractual relationships occurring outside the firm or in-house context in which one party may supervise or manage the other party. Treasury and the IRS considered these comments and have determined that such authority is not necessary at this time because § 10.36, as amended, is broad enough for the IRS to be able to determine whether firm management is taking reasonable steps to comply with Circular 230. Future consideration may be given to broadening the rules consistent with these comments, if experience shows that additional changes are necessary.

III. *General Standard of Competence*

Section 10.35 of the proposed regulations provided that a practitioner must possess the necessary competence to engage in practice before the IRS and that competent practice requires the appropriate level of knowledge, skill, thoroughness, and preparation necessary for the matter for which the practitioner is engaged.

Some commenters expressed concern over whether the competence standard permits practitioners to become competent by consulting other practitioners with relevant expertise or learning governing law through research and study. In response to these comments, the competence standard in final § 10.35 contem-

plates that practitioners may become competent in a variety of ways, including, among other things, consulting with experts in the relevant area and studying the relevant law. Whether consultation and/or research are adequate to make a practitioner competent in a particular situation depends on the facts and circumstances of the particular situation.

The proposed regulations provided that competent practice requires "the knowledge, skill, thoroughness, and preparation" necessary for the matter. Commenters questioned whether it is appropriate to consider "thoroughness and preparation" in determining competency because, in some circumstances, the failure to thoroughly prepare does not necessarily show a lack of competence. Treasury and the IRS recognize that a practitioner who is highly experienced in a particular matter may require less preparation than a practitioner who is handling the same matter for the first time. Accordingly, the final regulations clarify that competence requires the "appropriate level of" knowledge, skill, thoroughness, and preparation necessary for the matter for which the practitioner is engaged.

Commenters suggested that the competence standard may be too broad because it could apply to all advice given to a client. The provision is intended to apply to all advice a practitioner provides to a client on a matter within the scope of Circular 230. This competence standard in Circular 230 does not apply to acts that are outside the scope of Circular 230. Treasury and the IRS, and the public, expect practitioners to be competent when they engage clients in matters covered by Circular 230, including the provision of advice. It is also expected that practitioners will advise clients to obtain other counsel when the practitioner is not competent or cannot become competent to provide advice requested on a matter within the scope of Circular 230. Treasury and the IRS, thus, believe the competence standard is not overbroad as it governs conduct within the purview of Circular 230. Accordingly, the final regulations retain the rules in the proposed regulations.

Some commenters noted that the proposed competency standard was nearly identical to the competency standard in the American Bar Association's Model

Rules of Professional Conduct. And a few commenters expressed confusion about whether the proposed regulations permitted different competency standards depending on the practitioner's status as an attorney, CPA, enrolled agent, or other practitioner. The proposed regulations provided only one competency standard under Circular 230 and were clear that the same standard applies to all practitioners, regardless of the practitioner's status as an attorney, CPA, enrolled agent, or other practitioner. As commenters noted, the competency standard in § 10.35 is nearly identical to the standard in the Model Rules of Professional Conduct for attorneys, but, unlike the Model Rules, § 10.35 applies to all individuals subject to Circular 230, not just attorneys.

Further, some commenters asked Treasury and the IRS to further develop the standard that would apply under § 10.52 for determining whether there is a violation of § 10.35. Section 10.52 provides the governing standards for determining whether any violation of a Circular 230 provision subjects an individual to sanction. Treasury and the IRS do not believe the standards in § 10.52 need to be expanded upon at this time. Section 10.52 already specifies that a practitioner will be subject to sanction under § 10.52 for violating § 10.35 by behaving recklessly or through gross incompetence. A pattern or practice of incompetent conduct may establish a violation of § 10.35. Under current practice, the IRS considers the presence of aggravating and mitigating factors in determining whether a sanction for a violation of Circular 230 is appropriate (see Notice 2007-39). Therefore, Treasury and the IRS do not believe additional guidance related to § 10.52 is necessary at this time.

Additionally, some commenters requested that the regulations include examples demonstrating practitioner competence. Treasury and the IRS have determined that the inclusion of examples in the regulations is not necessary because competence is not a new standard or concept, and whether the required standard is met must always be based on the relevant facts and circumstances. Although not binding on the IRS, Treasury and the IRS believe that the comments to Rule 1.1 of the Model Rules of Professional Conduct,

State Bar opinions addressing the competence standard, and the American Institute of Certified Public Accountant's competency standard are generally informative on the standard of competency expected of practitioners under Circular 230.

IV. Electronic Negotiation of Taxpayer Refunds

Proposed and final § 10.31 provide that a practitioner may not endorse or otherwise negotiate any check issued to a client by the government in respect of a Federal tax liability, including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the practitioner or any firm or other entity with whom the practitioner is associated. This prohibition on practitioner negotiation of taxpayer refunds is intended to provide guidance in the modern-day electronic environment in which practitioners, taxpayers, and the IRS operate. Proposed and final § 10.31 also amend former § 10.31 to apply to all individuals who practice as representatives of persons before the IRS, not just those practitioners who are tax return preparers.

Most commenters on the proposed regulations agreed with Treasury and the IRS that these revisions to § 10.31 are an appropriate standard for all practitioners as well as a necessary step in protecting taxpayers in today's electronic commerce environment. Commenters recognized this is an area of abuse, and observed that the amendments to § 10.31 will improve public confidence in the profession. Accordingly, the final regulations retain this rule.

One commenter expressed concern that § 10.31 prohibits certain arrangements permissible under section 6695(f) of the Code, which imposes a penalty on a tax return preparer for endorsing or otherwise negotiating (directly or through an agent) a taxpayer's check. Section 1.6695(f)-1(f)(2) of the Income Tax Regulations sets forth certain arrangements between a "tax return preparer-bank" and a taxpayer to which section 6695(f) does not apply. Treasury and the IRS do not believe that the rule in proposed § 10.31 prohibits the arrangements described in the section 6695 regulations or any arrangement that is not subject to the penalty under the section 6695(f), and therefore no change

to finalized § 10.31 was made in this regard.

One commenter raised the concern that the administration of a trust or estate may be impaired due to the prohibition on practitioner check negotiation. Section 10.31 does not apply to an individual acting solely in the capacity of a trustee of a trust, or administrator/executor of an estate because that person is acting as the taxpayer, not as the taxpayer's representative. See § 10.7(e) of Circular 230.

V. Expedited Suspension Procedures

Section 10.82 authorizes the immediate suspension of a practitioner who has engaged in certain conduct. The proposed and final regulations extend the expedited disciplinary procedures to disciplinary proceedings against practitioners who have willfully failed to comply with their Federal tax filing obligations.

Amended § 10.82 only permits the use of expedited procedures in the limited circumstances when a tax noncompliant practitioner demonstrates a pattern of willful disreputable conduct by (1) failing to make an annual Federal tax return during four of five tax years immediately before the institution of an expedited suspension proceeding, or (2) failing to make a return required more frequently than annually during five of seven tax periods immediately before the institution of an expedited suspension proceeding. For purposes of § 10.82, the phrase "make a return" has the same meaning as used in sections 6011 and 6012 of the Code and § 10.51(a)(6) of Circular 230. Additionally, the practitioner must be noncompliant with a tax filing obligation at the time the notice of suspension is served on the practitioner for the expedited procedures to apply.

Commenters generally agreed that a practitioner's willful non-filing is an appropriate grounds for expedited suspension, and that the final regulations are narrowly tailored to achieve the desired result. One commenter, however, opined that the amendments to § 10.82 should only apply to failures with respect to the requirement to file income tax returns. Treasury and the IRS do not agree with this comment because repeated instances of non-filing demonstrates a practitioner's

willfulness and potential harm to the tax system regardless of the type of return at issue.

Some commenters suggested that the periods of noncompliance for which expedited suspension may apply in the case of non-filing (four of five years for annual returns, or five of seven tax periods) are too short. Treasury and the IRS do not agree. Four of five tax years, or five of seven tax periods, of practitioner non-filing shows a level of disregard for the tax system beyond negligence. Practitioners engaging in this repeated pattern of non-filing demonstrate a high level of disregard for the Federal tax system and a level of willfulness sufficient for practitioner sanction under Circular 230.

Some commenters expressed concern that the failure to file four out of five years (or five of seven periods, as applicable) rule deems willfulness without providing the practitioner an opportunity to respond or explain any legitimate basis for the non-filing. A similar comment stated that expedited suspension would not be appropriate if a practitioner and the IRS may have a legitimate dispute as to whether employment tax returns were required to be filed. Section 10.82, however, provides the practitioner with an opportunity to file a response explaining any circumstances surrounding the failure to file prior to the suspension.

Accordingly, Treasury and the IRS have determined that the proposed amendments to § 10.82 are appropriate because practitioners demonstrating this high level of disregard for the Federal tax system are unfit to represent others who are making a good faith attempt to comply with their own Federal tax obligations. Expedited action in these cases will likely prevent harm to taxpayers and the Federal tax system. Furthermore, these changes to the regulations provide appropriate procedures to ensure due process for practitioners.

Prior to these regulations, Circular 230 did not otherwise provide guidance with respect to the length of suspension or the time period in which the practitioner is permitted to apply for reinstatement. Section 10.81, however, formerly provided that a disbarred practitioner (or disqualified appraiser) was eligible to apply for reinstatement after five years following

the practitioner's disbarment or disqualification. Proposed § 10.81 extended this standard to suspended practitioners. Consistent with proposed § 10.81, final § 10.81 makes the rules for disbarred and suspended practitioners consistent and applies the same five-year time period for both disbarred and suspended practitioners. One commenter observed that it also should be appropriate for a suspended practitioner to apply for reinstatement when the suspension expires, even if the suspension expires before the end of five years. Treasury and the IRS agree with this observation, and have revised § 10.81 accordingly.

Consistent with proposed § 10.82, final § 10.82 includes several non-substantive changes that will help practitioners distinguish between the expedited suspension procedures of § 10.82 and otherwise generally applicable procedures for sanctions instituted under § 10.60. For example, to begin an expedited suspension under these regulations, the IRS would issue a "show cause order" instead of a "complaint" and the practitioner would submit a "response" instead of an "answer." Prior to the issuance of the proposed regulations, the terms "complaint" and "answer" described the documents used for both expedited suspensions under § 10.82 and regular proceedings under § 10.60. The changes made in the proposed regulations, which are retained in the final regulations, do not substantively change the expedited suspension procedures, or the contents of what must be included in the underlying documents, but are intended to make it easier to understand § 10.82.

Proposed § 10.82(d) provided that an individual subject to a proposed expedited suspension must file a response within 30 days of the show cause order proposing to suspend the individual. One commenter expressed concern that 30 days is not sufficient time for an individual out of the country to respond to the show cause order. As noted in the preceding paragraph, the proposed regulations sought to amend § 10.82 to assist in clarifying the distinction between expedited suspension procedures and the procedures generally applicable to disciplinary proceedings instituted under § 10.60. The 30-day period was not a change from the prior time period contained in § 10.82(d). The IRS

has not experienced that individuals outside the country are defaulting on expedited suspension show cause orders (formerly referred to as complaints) or requesting additional time more frequently, as a general matter, than individuals inside the country to whom a show cause order has been issued. Therefore, Treasury and the IRS do not believe that it is necessary to extend the 30-day period for responding to show cause orders for those outside the United States at this time.

Section 10.82(g), as amended, clarifies that practitioners subject to an expedited proceeding may demand a complaint under § 10.60. Former § 10.82(g) provided that the IRS has 30 days to issue a complaint after receiving the practitioner's demand for a complaint. In some cases, extra time may be necessary to provide the practitioner and Administrative Law Judge with the most current information regarding the practitioner's fitness to practice as a representative of persons before the IRS. The proposed regulations increased the time to file the requested complaint to 45 days. No comments were received on this proposal. But, after further consideration, Treasury and the IRS have determined that, in some cases, more than 45 days may be needed for the IRS to provide the Administrative Law Judge with the most current information regarding the practitioner's fitness to practice. Treasury and the IRS believe that 60 days will provide the IRS with sufficient time to ensure the complaint complies with the requirements in § 10.62. Accordingly, final § 10.82(g) provides that the IRS has 60 days to issue a complaint after receiving a demand for a complaint from a practitioner suspended under the expedited procedures.

Commenters expressed concern about what would happen if the IRS does not file a complaint within the period provided in § 10.82(g). In response to this concern, revised § 10.82 is clarified to provide that if the IRS does not issue a complaint within 60 days of receiving the demand, the suspension is lifted automatically. Lifting the suspension in these circumstances will not, however, preclude the Commissioner, or delegate, from instituting a proceeding under § 10.60.

VI. Scope of the Office of Professional Responsibility

Proposed § 10.1(a)(1) clarified that the Office of Professional Responsibility has exclusive responsibility for matters related to practitioner discipline, including disciplinary proceedings and sanctions. Commenters stated this amendment would abate previously expressed concerns that other IRS offices may be authorized to handle practitioner disciplinary proceedings. Accordingly, the final regulations retain this clarification. However, the effective date provision of § 10.1(d) is revised to clarify that the only provision of § 10.1 that has an effective date of June 12, 2014 is § 10.1(a)(1).

Effect on Other Documents

Notice 2005–47 (2005–1 CB 1373) will be obsolete beginning on June 12, 2014. Notice 2005–47 provided interim guidance and information concerning State or local bond opinions under § 10.35 of Circular 230, and is obsolete because § 10.35 is removed.

Availability of IRS Documents

IRS notices cited in this preamble are made available by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Special Analyses

This rule has been designated a “significant regulatory action” although not economically significant, under section 3(f) of Executive Order 12866. Accordingly, the rule has been reviewed by the Office of Management and Budget. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. The final rule affects individuals who practice as representatives of persons before the IRS. Persons authorized to practice before the IRS have long been required to comply with certain standards of conduct, and those who provide written tax advice currently must comply with specific rules for this advice. Because the final regulations replace rigid rules for written tax advice with more flexible rules and eliminate the necessity to provide disclaimers in certain written tax advice, the rules will reduce

the burden imposed on small entities that issue written tax advice. Therefore, the amendments and requirements for written advice imposed by these regulations will not have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking published on September 17, 2012 was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses, and no comments were received. These regulations are necessary to provide practitioners and taxpayers with immediate guidance and to inform taxpayers and practitioners of the burden reduction associated with these regulations at the earliest possible date. Accordingly, good cause is found for dispensing with a delayed effective date pursuant to 5 U.S.C. 553(d).

Drafting Information

The principal author of these regulations is Matthew D. Lucey of the Office of the Associate Chief Counsel (Procedure and Administration).

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Adoption of Amendments to the Regulations

Accordingly, 31 CFR part 10 is amended as follows:

PART 10—PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

Paragraph 1. The authority citation for 31 CFR part 10 continues to read as follows:

Authority: Sec. 3, 23 Stat. 258, secs. 2–12, 60 Stat. 237 et. seq.; 5 U.S.C. 301, 500, 551–559; 31 U.S.C. 321; 31 U.S.C. 330; Reorg. Plan No. 26 of 1950, 15 FR 4935, 64 Stat. 1280, 3 CFR, 1949–1953 Comp., p. 1017.

Par. 2. Section 10.1 is amended by revising paragraphs (a)(1) and (d) to read as follows:

§ 10.1 *Offices.*

(a) * * *

(1) The Office of Professional Responsibility, which shall generally have responsibility for matters related to practitioner conduct and shall have exclusive responsibility for discipline, including disciplinary proceedings and sanctions; and

* * * * *

(d) *Effective/applicability date.* This section is applicable beginning August 2, 2011, except that paragraph (a)(1) is applicable beginning June 12, 2014.

Par. 3. Section 10.3 is amended by revising paragraphs (a), (b), (g), and (j) to read as follows:

§ 10.3 *Who may practice.*

(a) *Attorneys.* Any attorney who is not currently under suspension or disbarment from practice before the Internal Revenue Service may practice before the Internal Revenue Service by filing with the Internal Revenue Service a written declaration that the attorney is currently qualified as an attorney and is authorized to represent the party or parties. Notwithstanding the preceding sentence, attorneys who are not currently under suspension or disbarment from practice before the Internal Revenue Service are not required to file a written declaration with the IRS before rendering written advice covered under § 10.37, but their rendering of this advice is practice before the Internal Revenue Service.

(b) *Certified public accountants.* Any certified public accountant who is not currently under suspension or disbarment from practice before the Internal Revenue Service may practice before the Internal Revenue Service by filing with the Internal Revenue Service a written declaration that the certified public accountant is currently qualified as a certified public accountant and is authorized to represent the party or parties. Notwithstanding the preceding sentence, certified public accountants who are not currently under suspension or disbarment from practice before the Internal Revenue Service are not required to file a written declaration with the IRS before rendering written advice covered under § 10.37, but their rendering of this advice is practice before the Internal Revenue Service.

* * * * *

(g) *Others.* Any individual qualifying under § 10.5(e) or § 10.7 is eligible to

practice before the Internal Revenue Service to the extent provided in those sections.

* * * * *

(j) *Effective/applicability date.* Paragraphs (a), (b), and (g) of this section are applicable beginning June 12, 2014. Paragraphs (c) through (f), (h), and (i) of this section are applicable beginning August 2, 2011.

Par. 4. Section 10.22 is amended by revising paragraphs (b) and (c) to read as follows:

§ 10.22 Diligence as to accuracy.

* * * * *

(b) *Reliance on others.* Except as modified by §§ 10.34 and 10.37, a practitioner will be presumed to have exercised due diligence for purposes of this section if the practitioner relies on the work product of another person and the practitioner used reasonable care in engaging, supervising, training, and evaluating the person, taking proper account of the nature of the relationship between the practitioner and the person.

(c) *Effective/applicability date.* Paragraph (a) of this section is applicable on September 26, 2007. Paragraph (b) of this section is applicable beginning June 12, 2014.

Par. 5. Section 10.31 is revised to read as follows:

§ 10.31 Negotiation of taxpayer checks.

(a) A practitioner may not endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the practitioner or any firm or other entity with whom the practitioner is associated) issued to a client by the government in respect of a Federal tax liability.

(b) *Effective/applicability date.* This section is applicable beginning June 12, 2014.

Par. 6. Section 10.35 is revised to read as follows:

§ 10.35 Competence.

(a) A practitioner must possess the necessary competence to engage in practice before the Internal Revenue Service. Competent practice requires the appropri-

ate level of knowledge, skill, thoroughness, and preparation necessary for the matter for which the practitioner is engaged. A practitioner may become competent for the matter for which the practitioner has been engaged through various methods, such as consulting with experts in the relevant area or studying the relevant law.

(b) *Effective/applicability date.* This section is applicable beginning June 12, 2014.

Par. 7. Section 10.36 is revised to read as follows:

§ 10.36 Procedures to ensure compliance.

(a) Any individual subject to the provisions of this part who has (or individuals who have or share) principal authority and responsibility for overseeing a firm's practice governed by this part, including the provision of advice concerning Federal tax matters and preparation of tax returns, claims for refund, or other documents for submission to the Internal Revenue Service, must take reasonable steps to ensure that the firm has adequate procedures in effect for all members, associates, and employees for purposes of complying with subparts A, B, and C of this part, as applicable. In the absence of a person or persons identified by the firm as having the principal authority and responsibility described in this paragraph, the Internal Revenue Service may identify one or more individuals subject to the provisions of this part responsible for compliance with the requirements of this section.

(b) Any such individual who has (or such individuals who have or share) principal authority as described in paragraph (a) of this section will be subject to discipline for failing to comply with the requirements of this section if—

(1) The individual through willfulness, recklessness, or gross incompetence does not take reasonable steps to ensure that the firm has adequate procedures to comply with this part, as applicable, and one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, of failing to comply with this part, as applicable;

(2) The individual through willfulness, recklessness, or gross incompetence does not take reasonable steps to ensure that firm procedures in effect are properly followed, and one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, of failing to comply with this part, as applicable; or

(3) The individual knows or should know that one or more individuals who are members of, associated with, or employed by, the firm are, or have, engaged in a pattern or practice, in connection with their practice with the firm, that does not comply with this part, as applicable, and the individual, through willfulness, recklessness, or gross incompetence fails to take prompt action to correct the noncompliance.

(c) *Effective/applicability date.* This section is applicable beginning June 12, 2014.

Par. 8. Section 10.37 is revised to read as follows:

§ 10.37 Requirements for written advice.

(a) *Requirements.* (1) A practitioner may give written advice (including by means of electronic communication) concerning one or more Federal tax matters subject to the requirements in paragraph (a)(2) of this section. Government submissions on matters of general policy are not considered written advice on a Federal tax matter for purposes of this section. Continuing education presentations provided to an audience solely for the purpose of enhancing practitioners' professional knowledge on Federal tax matters are not considered written advice on a Federal tax matter for purposes of this section. The preceding sentence does not apply to presentations marketing or promoting transactions.

(2) The practitioner must—

(i) Base the written advice on reasonable factual and legal assumptions (including assumptions as to future events);

(ii) Reasonably consider all relevant facts and circumstances that the practitioner knows or reasonably should know;

(iii) Use reasonable efforts to identify and ascertain the facts relevant to written advice on each Federal tax matter;

(iv) Not rely upon representations, statements, findings, or agreements (including projections, financial forecasts, or appraisals) of the taxpayer or any other person if reliance on them would be unreasonable;

(v) Relate applicable law and authorities to facts; and

(vi) Not, in evaluating a Federal tax matter, take into account the possibility that a tax return will not be audited or that a matter will not be raised on audit.

(3) Reliance on representations, statements, findings, or agreements is unreasonable if the practitioner knows or reasonably should know that one or more representations or assumptions on which any representation is based are incorrect, incomplete, or inconsistent.

(b) *Reliance on advice of others.* A practitioner may only rely on the advice of another person if the advice was reasonable and the reliance is in good faith considering all the facts and circumstances. Reliance is not reasonable when—

(1) The practitioner knows or reasonably should know that the opinion of the other person should not be relied on;

(2) The practitioner knows or reasonably should know that the other person is not competent or lacks the necessary qualifications to provide the advice; or

(3) The practitioner knows or reasonably should know that the other person has a conflict of interest in violation of the rules described in this part.

(c) *Standard of review.* (1) In evaluating whether a practitioner giving written advice concerning one or more Federal tax matters complied with the requirements of this section, the Commissioner, or delegate, will apply a reasonable practitioner standard, considering all facts and circumstances, including, but not limited to, the scope of the engagement and the type and specificity of the advice sought by the client.

(2) In the case of an opinion the practitioner knows or has reason to know will be used or referred to by a person other than the practitioner (or a person who is a member of, associated with, or employed by the practitioner's firm) in promoting, marketing, or recommending to one or more taxpayers a partnership or other entity, investment plan or arrangement a significant purpose of which is the avoidance

or evasion of any tax imposed by the Internal Revenue Code, the Commissioner, or delegate, will apply a reasonable practitioner standard, considering all facts and circumstances, with emphasis given to the additional risk caused by the practitioner's lack of knowledge of the taxpayer's particular circumstances, when determining whether a practitioner has failed to comply with this section.

(d) *Federal tax matter.* A Federal tax matter, as used in this section, is any matter concerning the application or interpretation of—

(1) A revenue provision as defined in section 6110(i)(1)(B) of the Internal Revenue Code;

(2) Any provision of law impacting a person's obligations under the internal revenue laws and regulations, including but not limited to the person's liability to pay tax or obligation to file returns; or

(3) Any other law or regulation administered by the Internal Revenue Service.

(e) *Effective/applicability date.* This section is applicable to written advice rendered after June 12, 2014.

Par. 9. Section 10.81 is revised to read as follows:

§ 10.81 *Petition for reinstatement.*

(a) *In general.* A practitioner disbarred or suspended under § 10.60, or suspended under § 10.82, or a disqualified appraiser may petition for reinstatement before the Internal Revenue Service after the expiration of 5 years following such disbarment, suspension, or disqualification (or immediately following the expiration of the suspension or disqualification period, if shorter than 5 years). Reinstatement will not be granted unless the Internal Revenue Service is satisfied that the petitioner is not likely to engage thereafter in conduct contrary to the regulations in this part, and that granting such reinstatement would not be contrary to the public interest.

(b) *Effective/applicability date.* This section is applicable beginning June 12, 2014.

Par 10. Section 10.82 is amended by:

1. Revising paragraph (a) and paragraph (b) introductory text.
2. Adding paragraph (b)(5).
3. Revising paragraphs (c), (d), (e), (f), (g), and (h).

The revisions and additions read as follows:

§ 10.82 *Expedited suspension.*

(a) *When applicable.* Whenever the Commissioner, or delegate, determines that a practitioner is described in paragraph (b) of this section, the expedited procedures described in this section may be used to suspend the practitioner from practice before the Internal Revenue Service.

(b) *To whom applicable.* This section applies to any practitioner who, within 5 years prior to the date that a show cause order under this section's expedited suspension procedures is served:

* * * * *

(5) Has demonstrated a pattern of willful disreputable conduct by—

(i) Failing to make an annual Federal tax return, in violation of the Federal tax laws, during 4 of the 5 tax years immediately preceding the institution of a proceeding under paragraph (c) of this section and remains noncompliant with any of the practitioner's Federal tax filing obligations at the time the notice of suspension is issued under paragraph (f) of this section; or

(ii) Failing to make a return required more frequently than annually, in violation of the Federal tax laws, during 5 of the 7 tax periods immediately preceding the institution of a proceeding under paragraph (c) of this section and remains noncompliant with any of the practitioner's Federal tax filing obligations at the time the notice of suspension is issued under paragraph (f) of this section.

(c) *Expedited suspension procedures.* A suspension under this section will be proposed by a show cause order that names the respondent, is signed by an authorized representative of the Internal Revenue Service under § 10.69(a)(1), and served according to the rules set forth in § 10.63(a). The show cause order must give a plain and concise description of the allegations that constitute the basis for the proposed suspension. The show cause order must notify the respondent—

(1) Of the place and due date for filing a response;

(2) That an expedited suspension decision by default may be rendered if the

respondent fails to file a response as required;

(3) That the respondent may request a conference to address the merits of the show cause order and that any such request must be made in the response; and

(4) That the respondent may be suspended either immediately following the expiration of the period within which a response must be filed or, if a conference is requested, immediately following the conference.

(d) *Response.* The response to the show cause order described in this section must be filed no later than 30 calendar days following the date the show cause order is served, unless the time for filing is extended. The response must be filed in accordance with the rules set forth for answers to a complaint in § 10.64, except as otherwise provided in this section. The response must include a request for a conference, if a conference is desired. The respondent is entitled to the conference only if the request is made in a timely filed response.

(e) *Conference.* An authorized representative of the Internal Revenue Service will preside at a conference described in this section. The conference will be held at a place and time selected by the Internal Revenue Service, but no sooner than 14 calendar days after the date by which the response must be filed with the Internal Revenue Service, unless the respondent agrees to an earlier date. An authorized representative may represent the respondent at the conference.

(f) *Suspension*—(1) *In general.* The Commissioner, or delegate, may suspend the respondent from practice before the Internal Revenue Service by a written notice of expedited suspension immediately following:

(i) The expiration of the period within which a response to a show cause order must be filed if the respondent does not file a response as required by paragraph (d) of this section;

(ii) The conference described in paragraph (e) of this section if the Internal Revenue Service finds that the respondent is described in paragraph (b) of this section; or

(iii) The respondent's failure to appear, either personally or through an authorized representative, at a conference scheduled

by the Internal Revenue Service under paragraph (e) of this section.

(2) *Duration of suspension.* A suspension under this section will commence on the date that the written notice of expedited suspension is served on the practitioner, either personally or through an authorized representative. The suspension will remain effective until the earlier of:

(i) The date the Internal Revenue Service lifts the suspension after determining that the practitioner is no longer described in paragraph (b) of this section or for any other reason; or

(ii) The date the suspension is lifted or otherwise modified by an Administrative Law Judge or the Secretary of the Treasury, or delegate deciding appeals, in a proceeding referred to in paragraph (g) of this section and instituted under § 10.60.

(g) *Practitioner demand for § 10.60 proceeding.* If the Internal Revenue Service suspends a practitioner under the expedited suspension procedures described in this section, the practitioner may demand that the Internal Revenue Service institute a proceeding under § 10.60 and issue the complaint described in § 10.62. The demand must be in writing, specifically reference the suspension action under § 10.82, and be made within 2 years from the date on which the practitioner's suspension commenced. The Internal Revenue Service must issue a complaint demanded under this paragraph (g) within 60 calendar days of receiving the demand. If the Internal Revenue Service does not issue such complaint within 60 days of receiving the demand, the suspension is lifted automatically. The preceding sentence does not, however, preclude the Commissioner, or delegate, from instituting a regular proceeding under § 10.60 of this part.

(h) *Effective/applicability date.* This section is generally applicable beginning June 12, 2014, except that paragraphs (b)(1) through (4) of this section are applicable beginning August 2, 2011.

Par. 11. Section 10.91 is revised to read as follows:

§ 10.91 *Saving provision.*

Any proceeding instituted under this part prior to June 12, 2014, for which a final decision has not been reached or for which judicial review is still available is

not affected by these revisions. Any proceeding under this part based on conduct engaged in prior to June 12, 2014, which is instituted after that date, will apply subpart D and E of this part as revised, but the conduct engaged in prior to the effective date of these revisions will be judged by the regulations in effect at the time the conduct occurred.

John Dalrymple,
*Deputy Commissioner for
Services and Enforcement.*

Approved: June 3, 2014

Christopher J. Meade,
General Counsel.

(Filed by the Office of the Federal Register on June 9, 2014, 4:15 p.m., and published in the issue of the Federal Register for June 12, 2014, 79 F.R. 33685)

Section 6621.— Determination of Rate of Interest

26 CFR 301.6621-1: Interest rate.

Rev. Rul. 2014-14 ISSUE

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

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting "5 percentage points" for "3 percentage points."

See section 6621(c) and section 301.6621-3 of the Regulations on Proce-

cedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will

use the federal short-term rate based on daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during April 2014 is the rate published in Revenue Ruling 2014-13, 2014-19 IRB 1003 to take effect beginning May 1, 2014. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of April 2014 is 0 percent. Accordingly, an overpayment rate of 3 percent (2 percent in the case of a corporation) and an underpayment rate of 3 percent are established for the calendar quarter beginning July 1, 2014. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning July 1, 2014, is 0.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning July 1, 2014, is 5 percent. These rates apply to amounts bearing interest during that calendar quarter.

The 3 percent rate also applies to estimated tax underpayments for the third calendar quarter in 2014.

Interest factors for daily compound interest for annual rates of 0.5 percent are published in Appendix A of this Revenue Ruling. Interest factors for daily compound interest for annual rates of 2 percent, 3 percent and 5 percent are published in Tables 9, 11, and 15 of Rev. Proc. 95-17, 1995-1 C.B. 563, 565, and 569.

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

DRAFTING INFORMATION

The principal author of this revenue ruling is Deborah Colbert-James of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue ruling, contact Ms. Colbert-James at (202) 317-3400 (not a toll-free number).

APPENDIX A

365 Day Year					
		0.5% Compound Rate 184 Days			
Days	Factor	Days	Factor	Days	Factor
1	0.000013699	63	0.000863380	125	0.001713784
2	0.000027397	64	0.000877091	126	0.001727506
3	0.000041096	65	0.000890801	127	0.001741228
4	0.000054796	66	0.000904512	128	0.001754951
5	0.000068495	67	0.000918223	129	0.001768673
6	0.000082195	68	0.000931934	130	0.001782396
7	0.000095894	69	0.000945646	131	0.001796119
8	0.000109594	70	0.000959357	132	0.001809843
9	0.000123294	71	0.000973069	133	0.001823566
10	0.000136995	72	0.000986781	134	0.001837290
11	0.000150695	73	0.001000493	135	0.001851013
12	0.000164396	74	0.001014206	136	0.001864737
13	0.000178097	75	0.001027918	137	0.001878462
14	0.000191798	76	0.001041631	138	0.001892186
15	0.000205499	77	0.001055344	139	0.001905910
16	0.000219201	78	0.001069057	140	0.001919635
17	0.000232902	79	0.001082770	141	0.001933360
18	0.000246604	80	0.001096484	142	0.001947085
19	0.000260306	81	0.001110197	143	0.001960811
20	0.000274008	82	0.001123911	144	0.001974536

365 Day Year
0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
21	0.000287711	83	0.001137625	145	0.001988262
22	0.000301413	84	0.001151339	146	0.002001988
23	0.000315116	85	0.001165054	147	0.002015714
24	0.000328819	86	0.001178768	148	0.002029440
25	0.000342522	87	0.001192483	149	0.002043166
26	0.000356225	88	0.001206198	150	0.002056893
27	0.000369929	89	0.001219913	151	0.002070620
28	0.000383633	90	0.001233629	152	0.002084347
29	0.000397336	91	0.001247344	153	0.002098074
30	0.000411041	92	0.001261060	154	0.002111801
31	0.000424745	93	0.001274776	155	0.002125529
32	0.000438449	94	0.001288492	156	0.002139257
33	0.000452154	95	0.001302208	157	0.002152985
34	0.000465859	96	0.001315925	158	0.002166713
35	0.000479564	97	0.001329641	159	0.002180441
36	0.000493269	98	0.001343358	160	0.002194169
37	0.000506974	99	0.001357075	161	0.002207898
38	0.000520680	100	0.001370792	162	0.002221627
39	0.000534386	101	0.001384510	163	0.002235356
40	0.000548092	102	0.001398227	164	0.002249085
41	0.000561798	103	0.001411945	165	0.002262815
42	0.000575504	104	0.001425663	166	0.002276544
43	0.000589211	105	0.001439381	167	0.002290274
44	0.000602917	106	0.001453100	168	0.002304004
45	0.000616624	107	0.001466818	169	0.002317734
46	0.000630331	108	0.001480537	170	0.002331465
47	0.000644039	109	0.001494256	171	0.002345195
48	0.000657746	110	0.001507975	172	0.002358926
49	0.000671454	111	0.001521694	173	0.002372657
50	0.000685161	112	0.001535414	174	0.002386388
51	0.000698869	113	0.001549133	175	0.002400120
52	0.000712578	114	0.001562853	176	0.002413851
53	0.000726286	115	0.001576573	177	0.002427583
54	0.000739995	116	0.001590293	178	0.002441315
55	0.000753703	117	0.001604014	179	0.002455047
56	0.000767412	118	0.001617734	180	0.002468779
57	0.000781121	119	0.001631455	181	0.002482511
58	0.000794831	120	0.001645176	182	0.002496244
59	0.000808540	121	0.001658897	183	0.002509977
60	0.000822250	122	0.001672619	184	0.002523710
61	0.000835960	123	0.001686340		
62	0.000849670	124	0.001700062		

366 Day Year

0.5% Compound Rate 184 Days

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

366 Day Year
0.5% Compound Rate 184 Days

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

TABLE OF INTEREST RATES
PERIODS BEFORE JUL. 1, 1975 — PERIODS ENDING DEC. 31, 1986
OVERPAYMENTS AND UNDERPAYMENTS

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

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

	OVERPAYMENTS			UNDERPAYMENTS		
	RATE	1995-1 C.B. TABLE	PG	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1987—Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987—Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987—Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987—Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988—Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988—Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988—Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988—Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989—Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989—Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989—Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989—Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990—Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990—Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990—Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990—Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991—Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991—Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991—Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991—Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992—Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992—Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992—Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992—Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993—Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993—Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993—Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993—Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994—Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994—Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994—Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994—Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995—Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995—Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995—Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995—Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996—Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996—Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996—Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996—Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997—Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997—Jun. 30, 1997	8%	21	575	9%	23	577

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

	OVERPAYMENTS			UNDERPAYMENTS		
	RATE	1995-1 C.B. TABLE	PG	RATE	1995-1 C.B. TABLE	PG
Jul. 1, 1997—Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997—Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998—Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998—Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998—Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998—Dec. 31, 1998	7%	19	573	8%	21	575

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

	RATE	1995-1 C.B. TABLE	PAGE
Jan. 1, 1999—Mar. 31, 1999	7%	19	573
Apr. 1, 1999—Jun. 30, 1999	8%	21	575
Jul. 1, 1999—Sep. 30, 1999	8%	21	575
Oct. 1, 1999—Dec. 31, 1999	8%	21	575
Jan. 1, 2000—Mar. 31, 2000	8%	69	623
Apr. 1, 2000—Jun. 30, 2000	9%	71	625
Jul. 1, 2000—Sep. 30, 2000	9%	71	625
Oct. 1, 2000—Dec. 31, 2000	9%	71	625
Jan. 1, 2001—Mar. 31, 2001	9%	23	577
Apr. 1, 2001—Jun. 30, 2001	8%	21	575
Jul. 1, 2001—Sep. 30, 2001	7%	19	573
Oct. 1, 2001—Dec. 31, 2001	7%	19	573
Jan. 1, 2002—Mar. 31, 2002	6%	17	571
Apr. 1, 2002—Jun. 30, 2002	6%	17	571
Jul. 1, 2002—Sep. 30, 2002	6%	17	571
Oct. 1, 2002—Dec. 31, 2002	6%	17	571
Jan. 1, 2003—Mar. 31, 2003	5%	15	569
Apr. 1, 2003—Jun. 30, 2003	5%	15	569
Jul. 1, 2003—Sep. 30, 2003	5%	15	569
Oct. 1, 2003—Dec. 31, 2003	4%	13	567
Jan. 1, 2004—Mar. 31, 2004	4%	61	615
Apr. 1, 2004—Jun. 30, 2004	5%	63	617
Jul. 1, 2004—Sep. 30, 2004	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	7%	19	573

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

	RATE	1995-1 C.B. TABLE	PAGE
Apr. 1, 2006—Jun. 30, 2006	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	3%	11	565
Apr. 1, 2011—Jun. 30, 2011	4%	13	567
Jul. 1, 2011—Sep. 30, 2011	4%	13	567
Oct. 1, 2011—Dec. 31, 2011	3%	11	565
Jan. 1, 2012—Mar. 31, 2012	3%	59	613
Apr. 1, 2012—Jun. 30, 2012	3%	59	613
Jul. 1, 2012—Sep. 30, 2012	3%	59	613
Oct. 1, 2012—Dec. 31, 2012	3%	59	613
Jan. 1, 2013—Mar. 31, 2013	3%	11	565
Apr. 1, 2013—Jun. 30, 2013	3%	11	565
Jul. 1, 2013—Sep. 30, 2013	3%	11	565
Oct. 1, 2013—Dec. 31, 2013	3%	11	565
Jan. 1, 2014—Mar. 31, 2014	3%	11	565
Apr. 1, 2014—Jun. 30, 2014	3%	11	565
Jul. 1, 2014—Sep. 30, 2014	3%	11	565

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

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

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

	OVERPAYMENTS			UNDERPAYMENTS		
	RATE	1995-1 C.B. TABLE	PG	RATE	1995-1 C.B. TABLE	PG
Apr. 1, 2009—Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	3%	11	565	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	3%	11	565	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	3%	11	565	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	3%	11	565	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	3%	11	565	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	2%	9	563	3%	11	565
Apr. 1, 2011—Jun. 30, 2011	3%	11	565	4%	13	567
Jul. 1, 2011—Sep. 30, 2011	3%	11	565	4%	13	567
Oct. 1, 2011—Dec. 31, 2011	2%	9	563	3%	11	565
Jan. 1, 2012—Mar. 31, 2012	2%	57	611	3%	59	613
Apr. 1, 2012—Jun. 30, 2012	2%	57	611	3%	59	613
Jul. 1, 2012—Sep. 30, 2012	2%	57	611	3%	59	613
Oct. 1, 2012—Dec. 31, 2012	2%	57	611	3%	59	613
Jan. 1, 2013—Mar. 31, 2013	2%	9	563	3%	11	565
Apr. 1, 2013—Jun. 30, 2013	2%	9	563	3%	11	565
Jul. 1, 2013—Sep. 30, 2013	2%	9	563	3%	11	565
Oct. 1, 2013—Dec. 31, 2013	2%	9	563	3%	11	565
Jan. 1, 2014—Mar. 31, 2014	2%	9	563	3%	11	565
Apr. 1, 2014—Jun. 30, 2014	2%	9	563	3%	11	565
Jul. 1, 2014—Sep. 30, 2014	2%	9	563	3%	11	565

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

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1991—Mar. 31, 1991	13%	31	585
Apr. 1, 1991—Jun. 30, 1991	12%	29	583
Jul. 1, 1991—Sep. 30, 1991	12%	29	583
Oct. 1, 1991—Dec. 31, 1991	12%	29	583
Jan. 1, 1992—Mar. 31, 1992	11%	75	629
Apr. 1, 1992—Jun. 30, 1992	10%	73	627
Jul. 1, 1992—Sep. 30, 1992	10%	73	627
Oct. 1, 1992—Dec. 31, 1992	9%	71	625
Jan. 1, 1993—Mar. 31, 1993	9%	23	577
Apr. 1, 1993—Jun. 30, 1993	9%	23	577
Jul. 1, 1993—Sep. 30, 1993	9%	23	577
Oct. 1, 1993—Dec. 31, 1993	9%	23	577

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

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

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

	RATE	1995-1 C.B. TABLE	PG
Oct. 1, 2004—Dec. 31, 2004	7%	67	621
Jan. 1, 2005—Mar. 31, 2005	7%	19	573
Apr. 1, 2005—Jun. 30, 2005	8%	21	575
Jul. 1, 2005—Sep. 30, 2005	8%	21	575
Oct. 1, 2005—Dec. 31, 2005	9%	23	577
Jan. 1, 2006—Mar. 31, 2006	9%	23	577
Apr. 1, 2006—Jun. 30, 2006	9%	23	577
Jul. 1, 2006—Sep. 30, 2006	10%	25	579
Oct. 1, 2006—Dec. 31, 2006	10%	25	579
Jan. 1, 2007—Mar. 31, 2007	10%	25	579
Apr. 1, 2007—Jun. 30, 2007	10%	25	579
Jul. 1, 2007—Sep. 30, 2007	10%	25	579
Oct. 1, 2007—Dec. 31, 2007	10%	25	579
Jan. 1, 2008—Mar. 31, 2008	9%	71	625
Apr. 1, 2008—Jun. 30, 2008	8%	69	623
Jul. 1, 2008—Sep. 30, 2008	7%	67	621
Oct. 1, 2008—Dec. 31, 2008	8%	69	623
Jan. 1, 2009—Mar. 31, 2009	7%	19	573
Apr. 1, 2009—Jun. 30, 2009	6%	17	571
Jul. 1, 2009—Sep. 30, 2009	6%	17	571
Oct. 1, 2009—Dec. 31, 2009	6%	17	571
Jan. 1, 2010—Mar. 31, 2010	6%	17	571
Apr. 1, 2010—Jun. 30, 2010	6%	17	571
Jul. 1, 2010—Sep. 30, 2010	6%	17	571
Oct. 1, 2010—Dec. 31, 2010	6%	17	571
Jan. 1, 2011—Mar. 31, 2011	5%	15	569
Apr. 1, 2011—Jun. 30, 2011	6%	17	571
Jul. 1, 2011—Sep. 30, 2011	6%	17	571
Oct. 1, 2011—Dec. 31, 2011	5%	15	569
Jan. 1, 2012—Mar. 31, 2012	5%	63	617
Apr. 1, 2012—Jun. 30, 2012	5%	63	617
Jul. 1, 2012—Sep. 30, 2012	5%	63	617
Oct. 1, 2012—Dec. 31, 2012	5%	63	617
Jan. 1, 2013—Mar. 31, 2013	5%	15	569
Apr. 1, 2013—Jun. 30, 2013	5%	15	569
Jul. 1, 2013—Sep. 30, 2013	5%	15	569
Oct. 1, 2013—Dec. 31, 2013	5%	15	569
Jan. 1, 2014—Mar. 31, 2014	5%	15	569
Apr. 1, 2014—Jun. 30, 2014	5%	15	569
Jul. 1, 2014—Sep. 30, 2014	5%	15	569

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

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1995—Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995—Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995—Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995—Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996—Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996—Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996—Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996—Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997—Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997—Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997—Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997—Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998—Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998—Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998—Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998—Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999—Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999—Jun. 30, 1999	5.5%	16	570
Jul. 1, 1999—Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999—Dec. 31, 1999	5.5%	16	570
Jan. 1, 2000—Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000—Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000—Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000—Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001—Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001—Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001—Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001—Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002—Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002—Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002—Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002—Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003—Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003—Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003—Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003—Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004—Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004—Jun. 30, 2004	2.5%	58	612
Jul. 1, 2004—Sep. 30, 2004	1.5%	56	610
Oct. 1, 2004—Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005—Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005—Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005—Sep. 30, 2005	3.5%	12	566

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

	RATE	1995-1 C.B. TABLE	PG
Oct. 1, 2005—Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006—Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006—Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006—Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006—Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007—Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007—Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007—Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007—Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008—Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008—Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008—Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008—Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009—Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009—Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009—Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009—Dec. 31, 2009	1.5%	8	562
Jan. 1, 2010—Mar. 31, 2010	1.5%	8	562
Apr. 1, 2010—Jun. 30, 2010	1.5%	8	562
Jul. 1, 2010—Sep. 30, 2010	1.5%	8	562
Oct. 1, 2010—Dec. 31, 2010	1.5%	8	562
Jan. 1, 2011—Mar. 31, 2011	0.5%*		
Apr. 1, 2011—Jun. 30, 2011	1.5%	8	562
Jul. 1, 2011—Sep. 30, 2011	1.5%	8	562
Oct. 1, 2011—Dec. 31, 2011	0.5%*		
Jan. 1, 2012—Mar. 31, 2012	0.5%*		
Apr. 1, 2012—Jun. 30, 2012	0.5%*		
Jul. 1, 2012—Sep. 30, 2012	0.5%*		
Oct. 1, 2012—Dec. 31, 2012	0.5%*		
Jan. 1, 2013—Mar. 31, 2013	0.5%*		
Apr. 1, 2013—Jun. 30, 2013	0.5%*		
Jul. 1, 2013—Sep. 30, 2013	0.5%*		
Oct. 1, 2013—Dec. 31, 2013	0.5%*		
Jan. 1, 2014—Mar. 31, 2014	0.5%*		
Apr. 1, 2014—Jun. 30, 2014	0.5%*		
Jul. 1, 2014—Sep. 30, 2014	0.5%*		

* The asterisk reflects the interest factors for daily compound interest for annual rates of 0.5 percent are published in Appendix A of this Revenue Ruling

Part III. Administrative, Procedural, and Miscellaneous

NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 4436, General Rules and Specifications for Substitute Forms and Schedules.

26 CFR 601.602: Tax forms and instructions.

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Part 1

Section 1.1 – Purpose

.01 The purpose of this publication is to provide general rules and specifications from the Internal Revenue Service (IRS) for paper and computer-generated substitutes for Form 941, Employer's QUARTERLY Federal Tax Return, Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this publication as "Schedule B"), Schedule D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations (referred to in this publication as "Schedule D"), and Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this publication as "Schedule R").

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

.02 This publication provides information for substitute Form 941, Schedule B, Schedule D, and Schedule R. If you need more in-depth information on who must complete the forms and how to complete them, see the Instructions for Form 941, Instructions for Schedule B (Form 941), Instructions for Schedule D, the instructions included in Schedule R, and Publication 15 (Circular E), Employer's Tax Guide, or visit IRS.gov.

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

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

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

1. Submit a letter citing the specification.
2. State your understanding of the specification.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.

4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence. Email to *SCRIPS@irs.gov* or *substituteforms@irs.gov* or use the following address.

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, CT-263
Lanham, MD 20706

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

.04 However, software developers and form producers should send a blank copy of their substitute Form 941 and Schedule B (Form 941) in pdf format to *SCRIPS@irs.gov*. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. In no case should Submitters include “live” taxpayer data.

.05 The six-digit form ID code (beginning 950113) on Form 941, Schedule B (Form 941), and Schedule D (Form 941) identifies the official **paper** form. The six-digit form ID code (beginning 970113) identifies substitute **6×10** grid Form 941 and Schedule B (Form 941). The six-digit ID code (beginning 990113) identifies the official **IRS issued** Form 941 and Schedule B (Form 941). The last two digits of the code represent the calendar year. For example, the last two digits of ID code 970113 identifies calendar year 2013.

Section 1.2 – What’s New

.01 Future Developments. The IRS has created a page on *IRS.gov* for information about Form 941 at *www.irs.gov/form 941*. Information about any future development affecting form 941 (such as legislation enacted after we release it) will be posted on that page.

.02 IRS mailing address change. The address for the Substitute Forms Program has changed to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:P:TP, 5000 Ellin Road, C7-263, Lanham, MD 20706.

.03 IRD DVD. The DVD containing IRS tax products will no longer be produced. Official IRS forms and information copies of federal tax materials can be obtained at local IRS offices, by calling the National Distribution Center, or by accessing *IRS.gov*. Further details are provided in Section 1.7 - Order Forms and Instructions.

.04 Form 941–Employee Social Security Tax Rate Reduction. The employee social security tax rate reduction to 4.2% expired on 12/31/12 and reverted back to 6.2%. Therefore, the combined employer/employee social security tax rates on lines 5a–5c are changed from 10.4% (.104) to 12.4% (.124). The social security wage base limit is \$113,700.

.05 Form 941, line 5d. New line 5d was added to calculate the Additional Medicare Tax on employee wages that exceeded \$200,000 during the year. As a result of adding new line 5d, former lines 5d and 5e were renumbered to lines 5e and 5f, respectively. Line 5d was also retitled as “Taxable wages & tips subject to Additional Medicare tax withholding”.

.06 Form 941, line 6. The calculation on line 6 was changed to reference the renumbered lines 5e and 5f.

.07 Form 941, line 11. The title of line 11 was updated to include “filed in the current quarter” at the end of the line title.

.08 Form 941, lines 12a–13. Lines 12a, 12b, and 13 have been restored due to the likeliness that employees will continue to claim the COBRA premium assistance credit during 2013.

.09 Schedule R column (g). The reference to “COBRA payments” was removed from column (g).

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

Section 1.3 – General Requirements for Reproducing IRS Official Form 941, Schedule B, Schedule D, and Schedule R

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

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

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

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

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

.05 Make substitute paper forms as identical to the official IRS-printed forms as possible.

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

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

.08 Print the six-digit form ID codes in the upper right-hand corner of each form using nonreflective black, carbon-based, 12-point or non-OCR-A font may reduce readability for scanning. Use the official paper over-the-counter IRS forms to develop your substitute paper forms.

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

The year digits represent the year of the form layout and the tax year filed. For tax year 2013, print “950113” on page 1 of Form 941; “950213” on page 2 of Form 941; “950313” on Schedule B (Form 941); “950413” on page 1 of Schedule R (Form 941); “950513” on page 2 of Schedule B (Form 941) (continuation sheet); and “950613” on page 3 of Schedule R (Form 941) (instructions). See *Section 4* for information on form ID codes for software-generated forms.

.09 Print the OMB number in the same location as on the official forms. Be sure to include the OMB number on Form 941 and Schedules B and R.

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

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

.11 Print your IRS-issued three-letter substitute form source code in place of the Cat. No. on the left at the bottom of page 1 of Form 941, Schedule B, or Schedule R.

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

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

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

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

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

**Section 1.4 – Reproducing
Form 941, Schedule B,
Schedule D, and Schedule R
for Software-Generated
Paper Forms**

.01 You may use the pdf files to develop the layout for your forms. Draft forms found at <http://www.irs.gov/app/picklist/list/draftTaxForms.html> can be used to develop interim formats until the forms are finalized. When forms become finalized, they are posted and can be found at <http://www.irs.gov/app/picklist/list/formsPublications.html>. You may use 6 × 10 grid formats to develop software versions of Form 941 and Schedules B, D, and R. Please follow the specifications exactly to develop the fields.

.02 If you are developing software using the 6 × 10 grid, you may make the following modifications.

- With “13”, for instance, representing the digits for the year 2013, use “970113” for page 1 of Form 941, “970213” for page 2 of Form 941, “970313” for Schedule B (Form 941), “970413” for page 1 of Schedule R (Form 941), “970513” for page 2 of Schedule R (Form 941) (continuation sheet), and “970613” for page 3 of Schedule R (Form 941) (instructions) as the form ID codes.
- **Note.** Maintain as much white space as possible around the form ID code. Do not allow character strings to print adjacent to the code.
- Place all 6×10 grid boxes and entry spaces in the same field locations as indicated on the official forms.
- Use single lines for “Employer Identification Number” (EIN) and other entry areas in the entity section of page 1 of Form 941 and Schedule B, and the first page and continuation page of Schedule R.
- Reverse type is not needed as shown on the IRS official form.
- **Do Not** pre-print decimal points in the data boxes. However, where the amounts are required, the amounts should be printed with decimal points and place holders for cents.
- Use a single box for “state abbreviation” in line 16 of Form 941.
- Delete the pre-printed formatting in any “date” boxes.
- Use a single box for “Personal Identification Number (PIN)” on Form 941.
- You may delete all shading when using the 6×10 grid format.

.03 If producing both the form and the data or the form only, print your three-letter source code at the bottom of page 1 of Form 941 and Schedule B, or the first page of Schedule R. See Section 3.11.

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

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

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

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

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

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

.10 To ensure accurate scanning and processing, enter data on Form 941, Schedule B, and Schedule R as follows:

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

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

Section 1.5 – Specific Instructions for Schedule D

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

.02 Use Schedule D (Form 941) to explain why you have certain discrepancies. See the Instructions for Schedule D (Form 941) for more information. In many cases, the information on Schedule D helps the IRS resolve discrepancies without contacting you.

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

Section 1.6 – Specific Instructions for Schedule R

.01 To properly file and to reduce delays and contact from the Service, new Schedule R must be produced as closely as possible to the official IRS form.

Note. Do Not present the information in spreadsheet or similar format. We may not be able to properly process nonconforming documents with an excessive number of entries. Complete as many Continuation Sheets for Schedule R (Form 941) as necessary. If continuation sheets are not used or they vary in form from the official form, processing may be delayed and you may be subject to penalties.

.02 Use Schedule R (Form 941) to allocate the aggregate information reported on Form 941 to each client. If you have more than 15 clients, complete as many Continuation Sheets for Schedule R (page 2) as necessary. Attach Schedule R, including any continuation sheets, to your aggregate Form 941 and file it with your return. Enter your business information carefully.

Make sure all information exactly matches the information shown on the aggregate Form 941. Compare the total of each column on line 19 (including your information on line 18) of Schedule R to the amounts reported on the aggregate Form 941. For each column total of Schedule R, the relevant line from Form 941 is noted in the column heading. If the totals on line 19 of the Schedule R do not match the totals on Form 941, there is an error that must be corrected before submitting Form 941 and Schedule R.

.03 Do:

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

.04 Do Not:

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

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

Section 1.7 – OMB Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104–13) requires the following.

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

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

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

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

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

Section 1.8 – Order Forms and Instructions

.01 You can obtain copies of federal tax forms by calling your local IRS location. You can access tax material and or order official IRS Forms 941, Schedule B, Schedule D, and Schedule R, online at *IRS.gov*. Click on the *Forms and Pubs* tab, and then click on the *Order Forms and Pubs* link to the left. You may also order these forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676).

Section 1.9 – Effect on Other Documents

.01 Revenue Procedure 2012–46, 2012–50 I.R.B. 673, dated December 10, 2012, is superseded.

Section 1.10 – Helpful Information

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

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

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

- Form 941, Employer’s QUARTERLY Federal Tax Return Schedule
- B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors (referred to in this publication as “Schedule B”). Schedule
- D (Form 941), Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations(referred to in this publication as “Schedule D”).
- Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers (referred to in this publication as “Schedule R”).
- Substitute territorial forms (941–PR, 941–SS, and Anexo B (Formulario 941–PR)).
- Instructions for Form 941.
- Instructions for Schedule B (Form 941).

- Publication 15 (Circular E), Employer's Tax Guide.
- *SCRIPS@irs.gov* for submissions.
- *Substituteforms@irs.gov* for questions.
- For questions:

Internal Revenue Service
Attn: Substitute Forms Program
SE: W:CAR:MP:P:TP
5000 Ellin Road, C7-262
Lanham, MD 20706

- <http://www.irs.gov/app/picklist/list/draftTaxForms.html> for draft forms.
- <http://www.irs.gov/app/picklist/list/formsPublications.html> for final forms.

1.11 Exhibits

Form **941 for 2013: Employer's QUARTERLY Federal Tax Return** (Rev. January 2013) 950113 OMB No. 1545-0029

Department of the Treasury Internal Revenue Service

Employer identification number (EIN) 5.00" 2.5"

Name (not your trade name) 3.50"

Trade name (if any) 3.80"

Address 4.30" .50" 1.00"

City 2.60" State ZIP code 1.00" 2.15"

Report for this Quarter of 2013

1: January, February, March 2.20"

2: April, May, June

3: July, August, September 1.90"

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

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

Part 1: Answer these questions for this quarter.

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

2 Wages, tips, and other compensation 2

3 Income tax withheld from wages, tips, and other compensation 3 .50"

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

	Column 1		Column 2
5a Taxable social security wages . . .	▪	× .124 =	▪
5b Taxable social security tips . . .	▪	× .124 =	▪
5c Taxable Medicare wages & tips . . .	▪	× .029 =	▪
Additional Medicare Tax withholding	▪	× .009 =	1.30" ▪

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e 1.80"

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . . 5f 1.80"

6 Total taxes before adjustments (add lines 3, 5e, and 5f) 6

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8 .20"

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

10 Total taxes after adjustments. Combine lines 6 through 9 10 1.40"

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter 11

12a COBRA premium assistance payments (see instructions) 12a 4.20"

12b Number of individuals provided COBRA premium assistance 12b

13 Add lines 11 and 12a 13

14 Balance due. If line 10 is more than line 13, enter the difference and see instructions . . . 14

15 Overpayment. If line 13 is more than line 10, enter the difference 15

Check one: Apply to next return. See instructions.

^a You MUST complete both pages of Form 941 and SIGN it. For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 1-2013)

Name (not your trade name)

Employer identification number (EIN)

950213

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

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter.

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

Tax liability: Month 1, Month 2, Month 3, Total liability for quarter

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

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

17 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages

18 If you are a seasonal employer and you do not have to file a return for every quarter of the year Check here.

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

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

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

No.

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

X Sign your name here

Sign your name here

Signature line

Print your name here, Print your title here

Name and title lines

Date

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed

Preparer's name

PTIN

Preparer's signature

Date

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

EIN

Address

Phone

City State

ZIP code

Form 941-V,
Payment Voucher

⌄ **Detach Here and Mail With Your Payment and Form 941.** ⌄

Form **941-V**
Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0029

2013

⌄ **Do not staple this voucher or your payment to Form 941.** ⌄

1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ^a Make your check or money order payable to "United States Treasury"		Dollars	Cents
3 Tax Period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			

Your EIN

Form for entering EIN with a 2.85" dimension for the last four digits.

Name (not your trade name)

Form for entering name with a 3.60" dimension.

Other party's EIN

Form for entering other party's EIN with a 2.85" dimension for the last four digits.

Tax Year of Discrepancies (Fill in) box with dimensions .65", 2.20", and .80".

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

Table with 3 columns: Column A (Amount you reported to IRS), Column B (Amount you reported to SSA), and Column C (The difference). Rows include Social security wages, Medicare wages and tips, Social security tips, Federal income tax withheld, and Advance earned income credit.

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

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

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

Table with 3 columns: Column A (Amount you reported to IRS for employees affected), Column B (Amount you reported to SSA for employees affected), and Column C (The difference). Rows include Social security wages, Medicare wages and tips, Social security tips, Federal income tax withheld, and Advance earned income credit.

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

950413

OMB No. 1545-0029

(Rev. January 2013)

Department of the Treasury — Internal Revenue Service 5.00"

Employer identification number (EIN) 3.30"

Name as shown on Form 941 3.90"

Report for calendar year:

Check the quarter (same as Form 941): 1.80"

1: January, February, March

2: April, May, June

3: July, August, September 2.10"

4: October, November, December

Read the instructions before you complete Schedule R (Form 941). Type or print within the boxes. Complete a separate line for the amounts allocated to each of your clients.

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10	(g) Total deposits and COBRA payments from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN
1	.	.	.	.	.	.
2	.	.	.	.	.	.
3	.	.	.	.	.	.
4	← 1.10" →	← 1.10" →	← 1.10" →	← 1.10" →	.	.
5	.	.	.	.	.	.
6	.	.	.	.	.	.
7	.	.	.	.	.	.
8	← 7.50" →			.	.	.
9	.	.	.	.	.	.
10	.	.	.	.	.	.
11	.	.	.	.	.	.
12	.	.	.	.	.	.
13	.	.	.	.	.	.
14	.	.	.	.	.	.
15	.	.	.	.	.	.
16	Subtotals for clients. Add all amounts on lines 1 through 15 ↓ .50"	.	.	.	.	.
17	Enter the combined subtotal from line 26 of all Continuation Sheets for Schedule R (Form 941) ↑ .83"	.	.	.	.	.
18	Enter Form 941 amounts for your employees ↓ .50"	.	.	.	.	.
19	Totals. Add lines 16, 17, and 18. The column totals must match the related lines on the aggregate Form 941. ↑ .83"	.	.	.	.	.

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 49301K

Schedule R (Form 941) (Rev. 1-2013)

Continuation Sheet for Schedule R (Form 941)

(Rev. January 2013)

950513

Employer identification number (EIN) 5.00"

Name as shown on Form 941 3.90"

Report for calendar year:

Check the quarter (same as Form 941): 2.20"

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

(a) Client's Employer Identification Number (EIN)	(b) Wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 2	(c) Total income tax withheld from wages, tips, and other compensation allocated to the listed client EIN from Form 941, line 3	(d) Total social security and Medicare taxes allocated to the listed client EIN from Form 941, line 5e	(e) Section 3121(q) Notice and Demand-Tax due on unreported tips allocated to the listed client EIN from Form 941, line 5f	(f) Total taxes after adjustments allocated to the listed client EIN from Form 941, line 10	(g) Total deposits and COBRA payments from Form 941, line 13, plus any payments made with the return allocated to the listed client EIN
1	1.10"					
2						
3						
4	.25"					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	Subtotals for clients. Add lines 1 through 25. Include the subtotals from line 26 on line 17 of Schedule R (Form 941). .58"	7.85"				

NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms and Schedules.

Rev. Proc. 2014-27

26 CFR 601.602: Tax forms and instructions.

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Part 1 General Information

Section 1.1 – Overview of Revenue Procedure 2014-27/What’s New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2013 requirements for:

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

**1.1.2
Which Forms
Are Covered?**

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-MA	Mortgage Assistance Payments
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1098-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 Distribution
1099-G	Certain Government Payments
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
1099-NT	Interest Income
1099-K	Payments Card and Third Party Network Transactions
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 requirements for filing information returns (and providing a copy to a payee) in the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G through the IRS FIRE system.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. See *section 5.3.1.*, later, for ordering forms and instructions. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or outside the U. S. 304-263-8700 (not a toll-free number). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not a toll-free number). You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Electronic Filing of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G, 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:

- **IRS address changes.** The Substitute Forms Program mailing address has changed to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:P:TP, 5000 Ellin Road, C7-263, Lanham, MD 20706.
- **Address Caption Titles.** Caption titles have been revised for the following forms: 1096, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-K, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, and W-2G.
- **Added URL.** A user-friendly URL was added to the following forms: 1098, 1098-C, 1098-E, 1098-MA, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, 5498-ESA, 5498-SA, W-2G, and 1042-S.
- **Form 1098** Box 4 has been labeled "Mortgage Insurance Premiums" with a dollar (\$) sign. Box 5 has been left blank for use by filers.
- **Form 1098-MA.** The width of the form has decreased to 7.3". Boxes 1, 2, and 3 have been shortened to 2.8".
- **Form DIV.** The height of the "RECIPIENT'S name" box has been reduced. The shaded box has been transposed with the line containing "Account number (see instructions)" and "2nd TIN not" boxes. Boxes 12, 13, and 14 have been split horizontally by lines.
- **Form 1099-G.** The height of boxes 5 and 6 has decreased. The height for boxes 10a, 10b, and 11 has increased. Boxes 10a, 10b, and 11 have been split horizontally by lines.
- **Form 1099-INT.** The height of the forms image area has increased to 4.5 inches to accommodate more information. Box 6, "Foreign tax paid," and Box 7, "Foreign country or U.S. possession," were added to the form. Shading was added to the form. Subsequent boxes were renumbered and entry box sizes were increased. This form now prints 2 to a page.

- **Form 1099-K.** Box 4 is unshaded for reporting federal income tax withheld. Boxes 6, 7, and 8 are unshaded, labeled, and divided by horizontal lines for multiple state income and tax reporting.
- **Form 1099-MISC.** The height of the “RECIPIENTS name, Street Address (including apt. no.),” and “City, or town, province or state, country, and ZIP or foreign postal code” boxes have been reduced. Boxes 11 and 12 have been unshaded and labeled.
- **Form 1099-OID.** The height of the image area has increased to 4.5 inches to accommodate more information. Box 5, “Foreign tax paid,” and Box 6, “Foreign country or U.S. possession,” were added to the form. Shading was added to the form. Subsequent boxes were renumbered and entry box sizes were increased. Boxes 10–12 were divided by horizontal dotted lines. This form now prints 2 to a page.
- **Form 5498.** The height of the following entry boxes have changed: “TRUSTEE’S or ISSUER’S name, address, city or town, province or state, country, and ZIP or foreign postal code.,” “TRUSTEE’S OR ISSUER’S federal identification no.,” “PARTICIPANT’S social security number,” “Street address (including apt. no.),” “and City or town, province or state, country, and ZIP or foreign postal code.”
- **Form W-2G.** This form has been completely revised. The height of the form’s image area has increased to 4.5 “to accommodate more information. Boxes 14, 16, 17, and 18 have been added to the form. The information to the left has been reconfigured into multiple entry boxes. This form now prints 2 to a page.
- **Section 5.3–Reproducible Copies.** Has been retitled and revised. The new title of the section is *Ordering Forms and Instructions*. This section was revised to inform users that Publication 1796, DVD is no longer produced.
- **Exhibits.** All of the exhibits in this publication were updated to include all of the 2013 revisions for those forms that have been revised.
- **Editorial Changes.** We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

Section 1.2 – Definitions

1.2.1

Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“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:P:TP
5000 Ellin Road, C7–263
Lanham, MD 20706

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:P:TP, 5000 Ellin Road, C7–263, Lanham, MD 20706 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
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	For Recipient
1099; 1097-BTC; 1042-S; 8935	
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

Form	Recipient
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 nonreflective 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 generally from the left edge of the paper, not including the perforated strip.

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

Exhibit B contains the general measurements for forms printed 2-to-a-page. All 3-to-a-page forms, except Form 5498-ESA, are 2.83" in height within the border lines. *Exhibit C* contains the general measurements for forms printed 3-to-a-page. All 2-to-a-page forms, except Form 1042-S, are 4.5" in height within the border lines. The printed area of all forms is 7.3" wide.

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 Obsolute or – paper setting under an Illuminate 5000 Kelvin 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:TP
Business Publishing – Tax Products
5000 Ellin Road
Lanham, MD 20706

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–INT, 1099–K, 1099–MISC, 1099–OID, 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 .2 to .25 inch right margin, with a $\pm 1/20$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A through FF* in this revenue procedure 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 $3^{2/3}$ inches, the same depth as the official form, or otherwise indicated.

Exceptions. The depth of Forms 1097–BTC, 1099–B, 1099–DIV, 1099–INT, 1099–K, 1099–MISC, 1099–OID, 1099–R, 5498, and 1042–S is 5–1/2 inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1097–BTC, 1099–B, 1099–DIV, 1099–INT, 1099–K, 1099–MISC, 1099–OID, 1099–R, 5498, or 1042–S) of privately printed continuous substitute forms must be perforated at each 11” page depth. No perforations are allowed between the $3^{2/3}$ ” forms or 5 $1/2$ ” forms on a single copy page of Copies A.

The words “Do Not Cut or Separate Forms on This Page” must be printed in red dropout ink (as required by form specifications) between the three or two forms per page. This statement should not be included after the last form on the 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 2013 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.

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

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

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

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

- Do **not** use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 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 2013 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 2013 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.

Item	Substitute Form W-2G (Copy A)
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 ^{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 5 ^{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 noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2013 dispositions, the substitute Forms 1099-B may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

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

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

For 2013 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, 2013), 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.

4.2.2

Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3

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

Exceptions:

- Substitute payments in lieu of dividends or interest reported in Box 8 of Form 1099–MISC may be reported on a composite substitute statement with Form 1099–DIV.
- Form 1099–B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- 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 General Requirements 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 non-covered 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	Title
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/ Lender.”
1098–C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098–E	Copy B “For Borrower”; Copy C “For Recipient.”
1098–MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098–T	Copy B “For Student”; Copy C “For Filer.”
1099–A	Copy B “For Borrower”; Copy C “For Lender.”
1097–BTC, 1099–B, 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–DIV, 1099–G, 1099–INT, 1099–OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipients state income tax return, when required”; and Copy C “For Payer.”
1099–H	Copy B “For Recipient”; Copy 1 “For Recipient (Issued by the HCTC Program)”; Copy C “For Payer.”
1099–K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipients state income tax return, when required”; 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.”
1042–S	Copy B “For Recipient”; Copies C and D “For Recipient” and “Attach to any Federal Tax return you file”; Copy E: “For Withholding Agent”.

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.

4.6.2 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.

4.6.3 Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.

- Post, on or before the January 31 (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.
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 5^{1/6} inches and a maximum of 5½ inches.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

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

**5.2.1
OMB Requirements**

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

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 6*.)

- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

**5.2.2
Substitute Form
Requirements**

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. 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 2013 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 – Ordering Forms and Instructions

**5.3.1
Introduction**

The IRS DVD (Pub 1796) is no longer produced. You can order official IRS Forms (Forms 1096, 1098, 1099’s, W–2G, 1042S, and any other forms mentioned in this publication), instructions, and information copies of federal tax material by calling the IRS National Distribution Center at 1-800-TAX-FORM (1-800-829-3676).

**5.3.2
Internet**

You can also access and order forms by going to IRS.gov. Click on the *Forms and Pubs* tab and then select the *Order Forms and Pubs* link.

Note. Some forms on the internet are intended as information only and may not be submitted as an official IRS form (for example, Forms 1099, W–2, and W–3). Form 1096 and Copy A of 1098 series, 1099 series, 5498 series, and Forms 3921 and 3922 cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in *Part 2* of this publication.

Section 5.4 – Effect on Other Revenue Procedures

**5.4.1
Other Revenue
Procedures**

Revenue Procedure 2012–38, 2012–48, I.R.B. 575, dated November 26, 2012, is superseded by this revenue procedure.

**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.

6.2 Exhibits

The following exhibits provide specifications for the forms listed in the section 1.1.2. Exhibits A through D contain the general measurements for all of the forms. The remaining exhibits represent the images and may contain unique measurements as required by the form.

EXHIBIT A

Do Not Staple **6969**

Form **1096**

Department of the Treasury
Internal Revenue Service

FILER'S name

Street address (including room or suite number)

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

Name of person to contact

Email address

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	1099-K 10	1099-LTC 93	1099-MISC 95	1099-OID 96
<input type="checkbox"/>																	

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

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

OMB No. 1545-0108

2013

For Official Use Only

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		
<p>Instructions</p> <p>Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after they were published, go to www.irs.gov/form1096.</p> <p>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.</p> <p>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.</p> <p>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 2013 General Instructions for Certain Information Returns.</p> <p>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.</p> <p>Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.</p>	<p>11.0" When to file. File Form 1096 as follows.</p> <ul style="list-style-type: none"> • With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2014. • With Forms 5498, file by June 2, 2014. <p>Where To File</p> <p>Send all information returns filed on paper with Form 1096 to the following:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p> <p>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</p> </td> <td style="width: 50%; border: none; text-align: center;"> <p>Use the following three-line address</p> <p>Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p> </td> </tr> </table>	<p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p> <p>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</p>	<p>Use the following three-line address</p> <p>Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p>	
<p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p> <p>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</p>	<p>Use the following three-line address</p> <p>Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p>			

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns. Cat. No. 144000 Form **1096** (2013)

Exhibit B

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Total	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-size: small;">Form 1097-BTC</div>
1.33"		\$	
		2a Code	
		2b Unique Identifier 2.80"	
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	3 Bond type	4
		1.40"	
RECIPIENT'S name		5a January	5b February
		\$	\$
Street address (including apt. no.)		5c March	5d April
		\$	\$
City or town, province or state, country, and ZIP or foreign postal code		5e May	5f June
		\$	\$
Form 1097-BTC issuer is (check one):		5g July	5h August
		\$	\$
<input type="checkbox"/> Issuer of bond or its agent filing 2013 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2013 Form 1097-BTC and is distributing part or all of that credit to others		5i September	5j October
		\$	\$
		5k November	5l December
		\$	\$
		6 Comments	
Form 1097-BTC Cat. No. 54293T		www.irs.gov/form1097btc Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page			
5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Total	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-size: small;">Form 1097-BTC</div>
4.5"		\$	
		2a Code	
		2b Unique Identifier 7.30"	
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	3 Bond type	4
		7.30"	
RECIPIENT'S name		5a January	5b February
		\$	\$
Street address (including apt. no.)		5c March	5d April
		\$	\$
City or town, province or state, country, and ZIP or foreign postal code		5e May	5f June
		\$	\$
Form 1097-BTC issuer is (check one):		5g July	5h August
		\$	\$
<input type="checkbox"/> Issuer of bond or its agent filing 2013 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2013 Form 1097-BTC and is distributing part or all of that credit to others		5i September	5j October
		\$	\$
		5k November	5l December
		\$	\$
		6 Comments	
Form 1097-BTC Cat. No. 54293T		www.irs.gov/form1097btc Department of the Treasury - Internal Revenue Service	

**Bond
Tax
Credit**

**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2013 General
Instructions for
Certain Information
Returns.**

**Bond
Tax
Credit**

**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2013 General
Instructions for
Certain Information
Returns.**

EXHIBIT C

8181		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901	<h2 style="margin: 0;">2013</h2> <p style="margin: 0;">Form 1098</p>	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number						
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 2013 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 or town, province or state, country, and ZIP or foreign postal code		4 Mortgage insurance premiums				
Account number (see instructions)		5				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8181		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901	<h2 style="margin: 0;">2013</h2> <p style="margin: 0;">Form 1098</p>	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number						
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 2013 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 or town, province or state, country, and ZIP or foreign postal code		4 Mortgage insurance premiums				
Account number (see instructions)		5				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				
8181		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901	<h2 style="margin: 0;">2013</h2> <p style="margin: 0;">Form 1098</p>	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number						
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 2013 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 or town, province or state, country, and ZIP or foreign postal code		4 Mortgage insurance premiums				
Account number (see instructions)		5				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 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	2013 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
DONEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		
2a Year	2b Make	2c Model		
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number		
← 3.40" →		← 2.80" →		
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
Street address (including apt. no.)		4b Date of sale		
City or town, province or state, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$		
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.		
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose				
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use		← 7.30" →		
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		Cat. No. 39732R		www.irs.gov/form1098c Department of the Treasury - Internal Revenue Service

Exhibit E

8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576		2013 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender			
BORROWER'S name		\$ 2.80		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		3.40"			
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>					
Form 1098-E		Cat. No. 25088U		www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service	

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576		2013 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender			
BORROWER'S name		\$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		7.30"			
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>					
Form 1098-E		Cat. No. 25088U		www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service	

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576		2013 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender			
BORROWER'S name		\$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		7.30"			
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>					
Form 1098-E		Cat. No. 25088U		www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service	

Exhibit F

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2221 2013 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
FILER'S name, street address, city, state, ZIP code, and telephone no.		1. Total State HFA/HUD and homeowner mortgage payments	
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
Street address (including apt. no.) (optional)		\$	
City, state, and ZIP code (optional)		3. Homeowner mortgage payments	
Account number (optional)		\$	
Form 1098-MA Cat. No. 58017D www.irs.gov/form1098ma 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 2013 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
FILER'S name, street address, city, state, ZIP code, and telephone no.		1. Total State HFA/HUD and homeowner mortgage payments	
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
Street address (including apt. no.) (optional)		\$	
City, state, and ZIP code (optional)		3. Homeowner mortgage payments	
Account number (optional)		\$	
Form 1098-MA Cat. No. 58017D www.irs.gov/form1098ma 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 2013 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
FILER'S name, street address, city, state, ZIP code, and telephone no.		1. Total State HFA/HUD and homeowner mortgage payments	
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
Street address (including apt. no.) (optional)		\$	
City, state, and ZIP code (optional)		3. Homeowner mortgage payments	
Account number (optional)		\$	
Form 1098-MA Cat. No. 58017D www.irs.gov/form1098ma Department of the Treasury - Internal Revenue Service			

Exhibit G

8383 VOID CORRECTED 6.25"

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574	2013 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$			
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2013 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$		
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		8 Check if at least half-time student <input type="checkbox"/>		10 Ins. contract reimb./refund \$	
Service Provider/Acct. No. (see instr.)		9 Check if a graduate student <input type="checkbox"/>			

Form **1098-T** Cat. No. 25087J www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service
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8383 VOID CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574	2013 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$			
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2013 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$		
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		8 Check if at least half-time student <input type="checkbox"/>		10 Ins. contract reimb./refund \$	
Service Provider/Acct. No. (see instr.)		9 Check if a graduate student <input type="checkbox"/>			

Form **1098-T** Cat. No. 25087J www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service
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8383 VOID CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574	2013 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$			
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2013 <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$		
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		8 Check if at least half-time student <input type="checkbox"/>		10 Ins. contract reimb./refund \$	
Service Provider/Acct. No. (see instr.)		9 Check if a graduate student <input type="checkbox"/>			

Form **1098-T** Cat. No. 25087J

Exhibit H

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877	2013 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		7.30"	
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 2.83"		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 or town, province or state, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			
Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service		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	2013 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		3.40"	
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 or town, province or state, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			
Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service		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	2013 Form 1099-A Acquisition or Abandonment of Secured Property
LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.			
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
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 or town, province or state, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			
Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

Exhibit J

8585 VOID CORRECTED

CREDITOR'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-C</div>	<div style="font-weight: bold;">Cancellation of Debt</div>
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		
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 or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-C</div>	<div style="font-weight: bold;">Cancellation of Debt</div>
		2 Amount of debt discharged \$ 7.30		
		3 Interest if included in box 2 \$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		
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 or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-C</div>	<div style="font-weight: bold;">Cancellation of Debt</div>
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		
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 or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service

Exhibit K

7373 VOID CORRECTED

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	2013 Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd*	\$ 1.40"		
		3 No. of shares exchanged	4 Classes of stock exchanged			1.40"
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code		5			
Account number (see instructions)				* The shareholder cannot claim a loss based on the amount in box 2.	

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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7373 VOID CORRECTED

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	2013 Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd*	\$ 7.30"		
		3 No. of shares exchanged	4 Classes of stock exchanged		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code		5			
Account number (see instructions)				* The shareholder cannot claim a loss based on the amount in box 2.	

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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7373 VOID CORRECTED

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	2013 Form 1099-CAP	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd*	\$		
		3 No. of shares exchanged	4 Classes of stock exchanged		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.				
SHAREHOLDER'S name					
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code		5			
Account number (see instructions)				* The shareholder cannot claim a loss based on the amount in box 2.	

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

Exhibit L

9191 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div> Dividends and Distributions Form 1099-DIV	
		\$			
		1b Qualified dividends			
		\$			
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A For Internal Revenue Service Center	
		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		6 Foreign tax paid		5 Investment expenses	
		\$		\$	
City or town, province or state, country, and ZIP or foreign postal code		8 Cash liquidation distributions		7 Foreign country or U.S. possession	
		\$			
		10 Exempt-interest dividends		9 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		12 State		11 Specified private activity bond interest dividends	
		13 State identification no.		\$	
				14 State tax withheld	
				\$	

Form 1099-DIV Cat. No. 14415N www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service
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9191 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div> Dividends and Distributions Form 1099-DIV	
		\$			
		1b Qualified dividends			
		\$			
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A For Internal Revenue Service Center	
		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		6 Foreign tax paid		5 Investment expenses	
		\$		\$	
City or town, province or state, country, and ZIP or foreign postal code		8 Cash liquidation distributions		7 Foreign country or U.S. possession	
		\$			
		10 Exempt-interest dividends		9 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		12 State		11 Specified private activity bond interest dividends	
		13 State identification no.		\$	
				14 State tax withheld	
				\$	

Form 1099-DIV Cat. No. 14415N www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service
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Exhibit M

8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation		OMB No. 1545-0120	
PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		\$		2013	
		2 State or local income tax refunds, credits, or offsets			
		\$ 7.30		Form 1099-G	
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 2013 General Instructions for Certain Information Returns.	
RECIPIENT'S name	5 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 or town, province or state, country and ZIP or foreign postal 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 www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation		OMB No. 1545-0120	
PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		\$		2013	
		2 State or local income tax refunds, credits, or offsets			
		\$		Form 1099-G	
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 2013 General Instructions for Certain Information Returns.	
RECIPIENT'S name	5 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 or town, province or state, country and ZIP or foreign postal 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 www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 Unemployment compensation		OMB No. 1545-0120	
PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		\$		2013	
		2 State or local income tax refunds, credits, or offsets			
		\$		Form 1099-G	
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 2013 General Instructions for Certain Information Returns.	
RECIPIENT'S name	5 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 or town, province or state, country and ZIP or foreign postal 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 www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

Exhibit N

7171 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2013 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		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 2013 General Instructions for Certain Information Returns.
		\$	\$	
RECIPIENT'S name		4 Feb.	10 Aug.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
Street address (including apt. no.)		5 Mar.	11 Sept.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
City or town, province or state, country, and ZIP or foreign postal code		6 Apr.	12 Oct.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		7 May	13 Nov.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		8 June	14 Dec.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	

Form **1099-H** Cat. No. 34912D www.irs.gov/form1099h Department of the Treasury - Internal Revenue Service

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7171 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2013 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		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 2013 General Instructions for Certain Information Returns.
		\$	\$	
RECIPIENT'S name		4 Feb.	10 Aug.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
Street address (including apt. no.)		5 Mar.	11 Sept.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
City or town, province or state, country, and ZIP or foreign postal code		6 Apr.	12 Oct.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		7 May	13 Nov.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		8 June	14 Dec.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	

Form **1099-H** Cat. No. 34912D www.irs.gov/form1099h Department of the Treasury - Internal Revenue Service

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ISSUER'S/PROVIDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Amount of HCTC advance payments	OMB No. 1545-1813 2013 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		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 2013 General Instructions for Certain Information Returns.
		\$	\$	
RECIPIENT'S name		4 Feb.	10 Aug.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
Street address (including apt. no.)		5 Mar.	11 Sept.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
City or town, province or state, country, and ZIP or foreign postal code		6 Apr.	12 Oct.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		7 May	13 Nov.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	
		8 June	14 Dec.	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		\$	\$	

Form **1099-H** Cat. No. 34912D www.irs.gov/form1099h Department of the Treasury - Internal Revenue Service

Exhibit O

9292 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112 <h2 style="text-align: center;">2013 Interest Income</h2>		
			Form 1099-INT		
		1 Interest income \$ _____			
		2 Early withdrawal penalty \$ _____			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations \$ _____			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
City or town, province or state, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Tax-exempt bond CUSIP no.	11 State	12 State identification no.	13 State tax withheld
					\$ _____ \$ _____

Form 1099-INT Cat. No. 14410K www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service
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Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2013 General
Instructions for
Certain
Information
Returns.**

9292 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112 <h2 style="text-align: center;">2013 Interest Income</h2>		
			Form 1099-INT		
		1 Interest income \$ _____			
		2 Early withdrawal penalty \$ _____			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations \$ _____			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
City or town, province or state, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Tax-exempt bond CUSIP no.	11 State	12 State identification no.	13 State tax withheld
					\$ _____ \$ _____

Form 1099-INT Cat. No. 14410K www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service
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Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2013 General
Instructions for
Certain
Information
Returns.**

Exhibit P

1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2205		2013	Payment Card and Third Party Network Transactions
FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.			
		PAYEE'S taxpayer identification no.			
		7.30" Form 1099-K			
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"/> 0.11 in Third party network <input type="checkbox"/> 1.1 in		1 Gross amount of payment card/third party network transactions \$	2 Merchant category code
PAYEE'S name 4.50"		3 Number of payment transactions	4 Federal income tax withheld \$		
Street address (including apt. no.)		5a January \$	5b February \$		
City or town, province or state, country, and ZIP or foreign postal code		5c March \$	5d April \$		
		5e May \$	5f June \$		
PSE'S name and telephone number		5g July \$	5h August \$		
		5i September \$	5j October \$		
Account number (see instructions)		5k November \$	5l December \$		
		6 State	7 State identification no.	8 State income tax withheld \$	

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

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1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2205		2013	Payment Card and Third Party Network Transactions
FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.			
		PAYEE'S taxpayer identification no.			
		7.30" Form 1099-K			
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> 1.56" Third party network <input type="checkbox"/>		1 Gross amount of payment card/third party network transactions \$	2 Merchant category code
PAYEE'S name		3 Number of payment transactions	4 Federal income tax withheld \$		
Street address (including apt. no.)		5a January \$	5b February \$		
		5c March \$	5d April \$		
City or town, province or state, country, and ZIP or foreign postal code		5e May \$	5f June \$		
		5g July \$	5h August \$		
PSE'S name and telephone number		5i September \$	5j October \$		
		5k November \$	5l December \$		
Account number (see instructions)		6 State	7 State identification no.	8 State income tax withheld \$	

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

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Exhibit Q

9393 VOID CORRECTED 4.50"

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	2013	OMB No. 1545-1519	Long-Term Care and Accelerated Death Benefits
		\$			
		2 Accelerated death benefits paid			
		\$	Form 1099-LTC		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, province or state, country, and ZIP or foreign postal code		City or town, province or state, country, and ZIP or foreign postal code			
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	

Form **1099-LTC** Cat. No. 23021Z www.irs.gov/form1099ltc Department of the Treasury - Internal Revenue Service
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9393 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	2013	OMB No. 1545-1519	Long-Term Care and Accelerated Death Benefits
		\$			
		2 Accelerated death benefits paid			
		\$	Form 1099-LTC		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, province or state, country, and ZIP or foreign postal code		City or town, province or state, country, and ZIP or foreign postal code			
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	

Form **1099-LTC** Cat. No. 23021Z www.irs.gov/form1099ltc Department of the Treasury - Internal Revenue Service
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9393 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	2013	OMB No. 1545-1519	Long-Term Care and Accelerated Death Benefits
		\$			
		2 Accelerated death benefits paid			
		\$	Form 1099-LTC		
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, province or state, country, and ZIP or foreign postal code		City or town, province or state, country, and ZIP or foreign postal code			
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	

Form **1099-LTC** Cat. No. 23021Z www.irs.gov/form1099ltc Department of the Treasury - Internal Revenue Service

Exhibit R

9595 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	
		\$	2013	
PAYER'S federal identification number RECIPIENT'S identification number		2 Royalties			Form 1099-MISC
		\$		
RECIPIENT'S name		3 Other income	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 2013 General Instructions for Certain Information Returns.
		\$	\$	
Street address (including apt. no.)		5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
City or town, province or state, country, and ZIP or foreign postal code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>		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	
		\$	\$	
15a Section 409A deferrals 15b Section 409A income		11 Foreign tax paid	12 Foreign country or U.S. possession	
		\$	\$	
15a Section 409A deferrals 15b Section 409A income		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 www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

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9595 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	
		\$	2013	
PAYER'S federal identification number RECIPIENT'S identification number		2 Royalties			Form 1099-MISC
		\$		
RECIPIENT'S name		3 Other income	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 2013 General Instructions for Certain Information Returns.
		\$	\$	
Street address (including apt. no.)		5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
City or town, province or state, country, and ZIP or foreign postal code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>		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	
		\$	\$	
15a Section 409A deferrals 15b Section 409A income		11 Foreign tax paid	12 Foreign country or U.S. possession	
		\$	\$	
15a Section 409A deferrals 15b Section 409A income		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 www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Exhibit S

9696 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$ 7.3"		2013	
		2 Other periodic interest				Form 1099-OID
		\$ 1.40"			
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
Street address (including apt. no.)		5 Foreign tax paid		6 Foreign country or U.S. possession	
City or town, province or state, country, and ZIP or foreign postal code		7 Description			
		↑ .83" ↓			
		8 Original issue discount on U.S. Treasury obligations			
		9 Investment expenses			
Account number (see instructions)		2nd TIN not.		10 State	
← 2.80" →		<input type="checkbox"/>		11 State identification no.	
				12 State tax withheld	
				← 4.15" →	

Form **1099-OID** Cat. No. 14421R www.irs.gov/form1099oid Department of the Treasury - Internal Revenue Service

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9696 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$		2013	
		2 Other periodic interest				Form 1099-OID
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
Street address (including apt. no.)		5 Foreign tax paid		6 Foreign country or U.S. possession	
City or town, province or state, country, and ZIP or foreign postal code		7 Description			
		8 Original issue discount on U.S. Treasury obligations			
		9 Investment expenses			
Account number (see instructions)		2nd TIN not.		10 State	
		<input type="checkbox"/>		11 State identification no.	
				12 State tax withheld	
				\$	

Form **1099-OID** Cat. No. 14421R www.irs.gov/form1099oid Department of the Treasury - Internal Revenue Service

Exhibit T

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118	2013	Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		\$			
		2 Nonpatronage distributions		\$			
		3 Per-unit retain allocations		\$			
				Form 1099-PATR			
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld		Copy A For Internal Revenue Service Center	
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 or town, province or state, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Account number (see instructions)		2nd TIN not.		10 Other credits and deductions			
		<input type="checkbox"/>		\$			
Form 1099-PATR		Cat. No. 14435F		www.irs.gov/form1099patr		Department of the Treasury - Internal Revenue Service	
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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118	2013	Taxable Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		\$			
		2 Nonpatronage distributions		\$			
		3 Per-unit retain allocations		\$			
				Form 1099-PATR			
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld		Copy A For Internal Revenue Service Center	
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 or town, province or state, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Account number (see instructions)		2nd TIN not.		10 Other credits and deductions			
		<input type="checkbox"/>		\$			
Form 1099-PATR		Cat. No. 14435F		www.irs.gov/form1099patr		Department of the Treasury - Internal Revenue Service	
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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0118	2013	Taxable Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		\$			
		2 Nonpatronage distributions		\$			
		3 Per-unit retain allocations		\$			
				Form 1099-PATR			
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld		Copy A For Internal Revenue Service Center	
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 or town, province or state, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Account number (see instructions)		2nd TIN not.		10 Other credits and deductions			
		<input type="checkbox"/>		\$			
Form 1099-PATR		Cat. No. 14435F		www.irs.gov/form1099patr		Department of the Treasury - Internal Revenue Service	

Exhibit U

3131 VOID CORRECTED 4.5"

PAYER'S/TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 2013 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 2013 General Instructions for Certain Information Returns.
		2 Earnings \$	3 Basis \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	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"/>	
RECIPIENT'S name		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 1099-Q Cat. No. 32223J www.irs.gov/form1099q Department of the Treasury - Internal Revenue Service
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3131 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 2013 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 2013 General Instructions for Certain Information Returns.
		2 Earnings \$	3 Basis \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	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"/>	
RECIPIENT'S name		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 1099-Q Cat. No. 32223J www.irs.gov/form1099q Department of the Treasury - Internal Revenue Service
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3131 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 2013 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 2013 General Instructions for Certain Information Returns.
		2 Earnings \$	3 Basis \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	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"/>	
RECIPIENT'S name		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 1099-Q Cat. No. 32223J www.irs.gov/form1099q Department of the Treasury - Internal Revenue Service
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Exhibit V

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		2013	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross distribution					Total distribution
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		7 Distribution code(s)		8 Other			
City or town, province or state, country, and ZIP or foreign postal code		9a Your percentage of total distribution		9b Total employee contributions		File with Form 1096.	
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld				13 State/Payer's state no.
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution	
Form 1099-R Cat. No. 14436P		www.irs.gov/form1099r		Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page	

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		2013	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross distribution					Total distribution
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		7 Distribution code(s)		8 Other			
City or town, province or state, country, and ZIP or foreign postal code		9a Your percentage of total distribution		9b Total employee contributions		File with Form 1096.	
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld				13 State/Payer's state no.
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	

Exhibit W

7575 VOID CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number.		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For</div> <div style="font-weight: bold;">Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-size: 0.8em;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal 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 www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service
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7575 VOID CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number.		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For</div> <div style="font-weight: bold;">Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-size: 0.8em;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal 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 www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service
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7575 VOID CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number.		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
\$				
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<div style="font-weight: bold;">Copy A</div> <div style="font-weight: bold;">For</div> <div style="font-weight: bold;">Internal Revenue Service Center</div> <div style="font-weight: bold;">File with Form 1096.</div> <div style="font-size: 0.8em;">For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</div>
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal 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 www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service

Exhibit X

9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		2013		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
		OMB No. 1545-1517 Form 1099-SA		
← 3.40" →				
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$ ← 1.40" →	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$ ← 1.40" →	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service
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9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		2013		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
		OMB No. 1545-1517 Form 1099-SA		
← 7.30" →				
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
RECIPIENT'S name 2.83"		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service
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9494 VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		2013		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
		OMB No. 1545-1517 Form 1099-SA		
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service

Exhibit Y

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. August 2013)	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 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 or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
Account number (see instructions)				

Form 3921 (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service
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2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. August 2013)	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 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 or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
Account number (see instructions)				

Form 3921 (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service
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2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. August 2013)	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 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 or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
Account number (see instructions)				

Form 3921 (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service

Exhibit Z

2626 VOID CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred	
City or town, state or province, country, and ZIP or foreign postal code		\$		
Account number (see instructions)		7 Date legal title transferred	8 Exercise price per share determined as if the option was exercised on the date shown in box 1.	
		\$	\$	

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service
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2626 VOID CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred	
City or town, state or province, country, and ZIP or foreign postal code		\$		
Account number (see instructions)		7 Date legal title transferred	8 Exercise price per share determined as if the option was exercised on the date shown in box 1.	
		\$	\$	

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service
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2626 VOID CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred	
City or town, state or province, country, and ZIP or foreign postal code		\$		
Account number (see instructions)		7 Date legal title transferred	8 Exercise price per share determined as if the option was exercised on the date shown in box 1.	
		\$	\$	

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service
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Exhibit AA

2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 7.30	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div>	IRA Contribution Information
	2 Rollover contributions \$	Form 5498	
	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	Copy A
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	5 Fair market value of account \$ 1.40	6 Life insurance cost included in box 1 \$
PARTICIPANT'S name	7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	8 SEP contributions \$	9 SIMPLE contributions \$
Street address (including apt. no.)	10 Roth IRA contributions \$	11 Check if RMD for 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code	12a RMD date	12b RMD amount \$	
	13a Postponed contribution \$	13b Year	13c Code
	14a Repayments \$ 1.40	14b Code	
Account number (see instructions)			

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

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$	OMB No. 1545-0747 <div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div>	IRA Contribution Information
	2 Rollover contributions \$	Form 5498	
	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	Copy A
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 \$
PARTICIPANT'S name	7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	8 SEP contributions \$	9 SIMPLE contributions \$
Street address (including apt. no.)	10 Roth IRA contributions \$	11 Check if RMD for 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code	12a RMD date	12b RMD amount \$	
	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 BB

7272 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Coverdell ESA contributions \$ 7.30	OMB No. 1545-1815	2013 Form 5498-ESA	Coverdell ESA Contribution Information
← 3.40" →		2 Rollover contributions \$ 1.40" →			
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
BENEFICIARY'S name		↑ .50" ↓			
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 5498-ESA		Cat. No. 34011J	www.irs.gov/form5498esa	Department of the Treasury - Internal Revenue Service	

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7272 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Coverdell ESA contributions \$	OMB No. 1545-1815	2013 Form 5498-ESA	Coverdell ESA Contribution Information
		2 Rollover contributions \$			
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
BENEFICIARY'S name					
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 5498-ESA		Cat. No. 34011J	www.irs.gov/form5498esa	Department of the Treasury - Internal Revenue Service	

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7272 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Coverdell ESA contributions \$	OMB No. 1545-1815	2013 Form 5498-ESA	Coverdell ESA Contribution Information
		2 Rollover contributions \$			
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
BENEFICIARY'S name					
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 5498-ESA		Cat. No. 34011J	www.irs.gov/form5498esa	Department of the Treasury - Internal Revenue Service	

Exhibit CC

2727 VOID CORRECTED

TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013	OMB No. 1545-1518	2013	HSA, Archer MSA, or Medicare Advantage MSA Information
		\$	Form 5498-SA		
TRUSTEE'S federal identification number PARTICIPANT'S social security number		2 Total contributions made in 2013			
		\$			
PARTICIPANT'S name		3 Total HSA or Archer MSA contributions made in 2014 for 2013	Copy A For Internal Revenue Service Center		
		\$			
Street address (including apt. no.)		4 Rollover contributions	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.		
		\$			
City or town, province or state, country, and ZIP or foreign postal code		5 Fair market value of HSA, Archer MSA, or MA MSA	3.00"		
		\$			
Account number (see instructions)		6 HSA <input type="checkbox"/>	2.83"		
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service
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2727 VOID CORRECTED

TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013	OMB No. 1545-1518	2013	HSA, Archer MSA, or Medicare Advantage MSA Information
		\$	Form 5498-SA		
TRUSTEE'S federal identification number PARTICIPANT'S social security number		2 Total contributions made in 2013			
		\$			
PARTICIPANT'S name		3 Total HSA or Archer MSA contributions made in 2014 for 2013	Copy A For Internal Revenue Service Center		
		\$			
Street address (including apt. no.)		4 Rollover contributions	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.		
		\$			
City or town, province or state, country, and ZIP or foreign postal code		5 Fair market value of HSA, Archer MSA, or MA MSA	3.00"		
		\$			
Account number (see instructions)		6 HSA <input type="checkbox"/>	2.83"		
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service
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2727 VOID CORRECTED

TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013	OMB No. 1545-1518	2013	HSA, Archer MSA, or Medicare Advantage MSA Information
		\$	Form 5498-SA		
TRUSTEE'S federal identification number PARTICIPANT'S social security number		2 Total contributions made in 2013			
		\$			
PARTICIPANT'S name		3 Total HSA or Archer MSA contributions made in 2014 for 2013	Copy A For Internal Revenue Service Center		
		\$			
Street address (including apt. no.)		4 Rollover contributions	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.		
		\$			
City or town, province or state, country, and ZIP or foreign postal code		5 Fair market value of HSA, Archer MSA, or MA MSA	3.00"		
		\$			
Account number (see instructions)		6 HSA <input type="checkbox"/>	2.83"		
		Archer MSA <input type="checkbox"/>			
		MA MSA <input type="checkbox"/>			

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service
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EXHIBIT DD

3232 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code		1 Gross winnings \$	2 Date won
4.5"		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
Federal identification number Telephone number		7 Winnings from identical wagers \$	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
3.40"		11 First I.D.	12 Second I.D.
		13 State/Payer's state identification no.	14 State winnings \$
Street address (including apt. no.)		15 State income tax withheld \$	16 Local winnings \$
City or town, province or state, country, and ZIP or foreign postal code		17 Local income tax withheld \$	18 Name of locality
Signature ...		Date ...	

OMB No. 1545-0238
2013
Form W-2G
Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2013 General Instructions for Certain Information Returns.**

File with Form 1096

Copy A
For Internal Revenue Service Center

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.

Form **W-2G** Cat. No. 10138V www.irs.gov/w2g Department of the Treasury - Internal Revenue Service
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3232 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code		1 Gross winnings \$	2 Date won
4.5"		3 Type of wager	4 Federal income tax withheld \$
		5 Transaction	6 Race
Federal identification number Telephone number		7 Winnings from identical wagers \$	8 Cashier
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
3.40"		11 First I.D.	12 Second I.D.
		13 State/Payer's state identification no.	14 State winnings \$
Street address (including apt. no.)		15 State income tax withheld \$	16 Local winnings \$
City or town, province or state, country, and ZIP or foreign postal code		17 Local income tax withheld \$	18 Name of locality
Signature ...		Date ...	

OMB No. 1545-0238
2013
Form W-2G
Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2013 General Instructions for Certain Information Returns.**

File with Form 1096

Copy A
For Internal Revenue Service Center

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.

Form **W-2G** Cat. No. 10138V www.irs.gov/w2g Department of the Treasury - Internal Revenue Service

Exhibit EE

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2013			OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042 .			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) 4.50"				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 (2013)

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding 2013			OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042 .			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 (2013)

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 Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).</small>
		\$			
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount		
RECIPIENT'S name		2a	2b		
		\$			
Street address (including apt. no.)		3a	3b		
		\$			
City, state, and ZIP code		4a	4b		
		\$			
		5a	5b		
		\$			
		6a	6b		
		\$			

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

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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 Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).</small>
		\$			
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount		
RECIPIENT'S name		2a	2b		
		\$			
Street address (including apt. no.)		3a	3b		
		\$			
City, state, and ZIP code		4a	4b		
		\$			
		5a	5b		
		\$			
		6a	6b		
		\$			

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

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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 Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions for Form 8935 (March 2009).</small>
		\$			
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount		
RECIPIENT'S name		2a	2b		
		\$			
Street address (including apt. no.)		3a	3b		
		\$			
City, state, and ZIP code		4a	4b		
		\$			
		5a	5b		
		\$			
		6a	6b		
		\$			

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

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

Notice 2014-41

This notice provides guidance on the corporate bond monthly yield curve (and the corresponding spot segment rates), and the 24-month average segment rates under § 430(h)(2) of the Internal Revenue Code. In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008, the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I), and the minimum present value segment rates under § 417(e)(3)(D) as in effect for plan years beginning after 2007. These rates reflect certain changes implemented by the Moving Ahead for Progress in the 21st Century Act, Public Law 112-141 (MAP-21). MAP-21 provides that for purposes of § 430(h)(2), the segment rates are limited by the applicable maximum percentage or the applicable minimum percentage based on the average of segment rates over a 25 year period.

YIELD CURVE AND SEGMENT RATES

Generally, except for certain plans under sections 104 and 105 of the Pension Protection Act of 2006, § 430 of the Code specifies the minimum funding requirements that apply to single employer plans pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan's target normal cost and funding target. Under this provision, present value is generally determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. To the extent provided under § 430(h)(2)(C)(iv), these segment rates are adjusted by the applicable percentage of the 25-year average segment rates for the period ending September 30 of the year preceding the calendar year in which the plan year begins. However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates.

Notice 2007-81, 2007-44 I.R.B. 899, provides guidelines for determining the monthly corporate bond yield curve, and

the 24-month average corporate bond segment rates used to compute the target normal cost and the funding target. Pursuant to Notice 2007-81, the monthly corporate bond yield curve derived from May 2014 data is in Table I at the end of this notice. The spot first, second, and third segment rates for the month of May 2014 are, respectively, 1.17, 3.98, and 5.01. For plan years beginning on or after January 1, 2012, the 24-month average segment rates determined under § 430(h)(2)(C)(iv) must be adjusted by the applicable percentage of the corresponding 25-year average segment rates. The 25-year average segment rates for plan years beginning in 2012, 2013, and 2014 were published in Notice 2012-55, 2012-36 I.R.B. 332, Notice 2013-11, 2013-11 I.R.B. 610, and Notice 2013-58, 2013-40 I.R.B. 294, respectively. The three 24-month average corporate bond segment rates applicable for June 2014 without adjustment, and the adjusted 24-month average segment rates taking into account the applicable percentages of the corresponding 25-year average segment rates, are as follows:

For Plan Years Beginning In	Applicable Month		24-Month Average Segment Rates Not Adjusted			Adjusted 24-Month Average Segment Rates, Based on Applicable Percentage of 25-Year Average Rates		
			First Segment	Second Segment	Third Segment	First Segment	Second Segment	Third Segment
2013	June	2014	1.16	4.04	5.11	4.94	6.15	6.76
2014	June	2014	1.16	4.04	5.11	4.43	5.62	6.22

30-YEAR TREASURY SECURITIES INTEREST RATES

Generally for plan years beginning after 2007, § 431 specifies the minimum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in section 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest

rate used to calculate current liability for this purpose must be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-year period ending on the last day before the beginning of the plan year. Notice 88-73, 1988-2 C.B. 383, provides guidelines for determining the weighted average interest rate. The rate of interest on 30-year Treasury securities for May 2014 is 3.39 percent. The Service has

determined this rate as the average of the daily determinations of yield on the 30-year Treasury bond maturing in February 2044 determined each day through May 7, 2014, and the yield on the 30-year Treasury bond maturing in May 2044 determined each day for the balance of the month. The following rates were determined for plan years beginning in the month shown below.

For Plan Years Beginning in		30-Year Treasury Weighted Average	Permissible Range		
<i>Month</i>	<i>Year</i>		90%	to	105%
June	2014	3.43	3.08		3.60

**MINIMUM PRESENT VALUE
SEGMENT RATES**

In general, the applicable interest rates under § 417(e)(3)(D) are segment rates

computed without regard to a 24-month average. Notice 2007–81 provides guidelines for determining the minimum present value segment rates. Pursuant to that notice, the minimum present value seg-

ment rates determined for May 2014 are as follows:

First Segment	Second Segment	Third Segment
1.17	3.98	5.01

DRAFTING INFORMATION

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

Tax Exempt and Government Entities Division. Mr. Montanaro may be e-mailed at

RetirementPlanQuestions@irs.gov.

Table I
 Monthly Yield Curve for May 2014
 Derived from May 2014 Data

<i>Maturity</i>	<i>Yield</i>	Maturity	Yield	Maturity	Yield	Maturity	Yield	Maturity	Yield
0.5	0.17	20.5	4.72	40.5	5.05	60.5	5.17	80.5	5.22
1.0	0.37	21.0	4.73	41.0	5.05	61.0	5.17	81.0	5.23
1.5	0.58	21.5	4.75	41.5	5.06	61.5	5.17	81.5	5.23
2.0	0.80	22.0	4.76	42.0	5.06	62.0	5.17	82.0	5.23
2.5	1.04	22.5	4.77	42.5	5.07	62.5	5.17	82.5	5.23
3.0	1.27	23.0	4.79	43.0	5.07	63.0	5.18	83.0	5.23
3.5	1.51	23.5	4.80	43.5	5.07	63.5	5.18	83.5	5.23
4.0	1.75	24.0	4.81	44.0	5.08	64.0	5.18	84.0	5.23
4.5	1.97	24.5	4.82	44.5	5.08	64.5	5.18	84.5	5.23
5.0	2.19	25.0	4.83	45.0	5.08	65.0	5.18	85.0	5.23
5.5	2.39	25.5	4.84	45.5	5.09	65.5	5.18	85.5	5.24
6.0	2.59	26.0	4.85	46.0	5.09	66.0	5.19	86.0	5.24
6.5	2.77	26.5	4.86	46.5	5.09	66.5	5.19	86.5	5.24
7.0	2.95	27.0	4.87	47.0	5.10	67.0	5.19	87.0	5.24
7.5	3.11	27.5	4.88	47.5	5.10	67.5	5.19	87.5	5.24
8.0	3.26	28.0	4.89	48.0	5.10	68.0	5.19	88.0	5.24
8.5	3.40	28.5	4.90	48.5	5.11	68.5	5.19	88.5	5.24
9.0	3.53	29.0	4.91	49.0	5.11	69.0	5.20	89.0	5.24
9.5	3.65	29.5	4.92	49.5	5.11	69.5	5.20	89.5	5.24
10.0	3.76	30.0	4.92	50.0	5.12	70.0	5.20	90.0	5.24
10.5	3.87	30.5	4.93	50.5	5.12	70.5	5.20	90.5	5.24
11.0	3.96	31.0	4.94	51.0	5.12	71.0	5.20	91.0	5.25
11.5	4.04	31.5	4.95	51.5	5.12	71.5	5.20	91.5	5.25
12.0	4.12	32.0	4.95	52.0	5.13	72.0	5.20	92.0	5.25
12.5	4.19	32.5	4.96	52.5	5.13	72.5	5.21	92.5	5.25
13.0	4.25	33.0	4.97	53.0	5.13	73.0	5.21	93.0	5.25
13.5	4.31	33.5	4.97	53.5	5.13	73.5	5.21	93.5	5.25
14.0	4.36	34.0	4.98	54.0	5.14	74.0	5.21	94.0	5.25
14.5	4.41	34.5	4.99	54.5	5.14	74.5	5.21	94.5	5.25
15.0	4.45	35.0	4.99	55.0	5.14	75.0	5.21	95.0	5.25
15.5	4.48	35.5	5.00	55.5	5.14	75.5	5.21	95.5	5.25
16.0	4.52	36.0	5.00	56.0	5.15	76.0	5.21	96.0	5.25
16.5	4.55	36.5	5.01	56.5	5.15	76.5	5.22	96.5	5.25
17.0	4.58	37.0	5.02	57.0	5.15	77.0	5.22	97.0	5.26
17.5	4.60	37.5	5.02	57.5	5.15	77.5	5.22	97.5	5.26
18.0	4.62	38.0	5.03	58.0	5.16	78.0	5.22	98.0	5.26
18.5	4.65	38.5	5.03	58.5	5.16	78.5	5.22	98.5	5.26
19.0	4.67	39.0	5.04	59.0	5.16	79.0	5.22	99.0	5.26
19.5	4.68	39.5	5.04	59.5	5.16	79.5	5.22	99.5	5.26
20.0	4.70	40.0	5.04	60.0	5.16	80.0	5.22	100.0	5.26

2014 Section 45Q Inflation Adjustment Factor

Notice 2014-40

SECTION 1. PURPOSE

This notice publishes the inflation adjustment factor for the credit for carbon dioxide (CO₂) sequestration under § 45Q of the Internal Revenue Code (§ 45Q credit) for calendar year 2014. The inflation adjustment factor is used to determine the amount of the credit allowable under § 45Q. This notice also publishes the aggregate amount of qualified CO₂ taken into account for purposes of § 45Q.

SECTION 2. BACKGROUND

Section 45Q(a)(1) allows a credit of \$20 per metric ton of qualified CO₂ that is captured by the taxpayer at a qualified facility, disposed of by the taxpayer in secure geological storage, and not used by the taxpayer as a tertiary injectant. Section 45Q(a)(2) allows a credit of \$10 per metric ton of qualified CO₂ that is captured by the taxpayer at a qualified facility, used by the taxpayer as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of by the taxpayer in secure geological storage.

Section 45Q(b)(1) defines the term “qualified carbon dioxide” as CO₂ captured from an industrial source that would otherwise be released into the atmosphere as industrial emission of greenhouse gas, and that is measured at the source of capture and verified at the point of disposal or injection. Qualified CO₂ includes the initial deposit of captured CO₂ used as a tertiary injectant but does not include CO₂ that is re-captured, recycled, or otherwise re-injected as part of the enhanced oil and natural gas recovery process.

Section 45Q(c) defines the term “qualified facility” as an industrial facility that is owned by the taxpayer, where carbon capture equipment is placed in service, and where at least 500,000 metric tons of CO₂ is captured during the taxable year.

Section 45Q(d)(2) provides that the Secretary, in consultation with the Administrator of the Environmental Protection Agency (EPA), the Secretary of Energy, and the Secretary of the Interior, shall establish regulations for determining adequate security measures for the geological storage of CO₂ under § 45Q(a)(1)(B) or (a)(2)(C) such that the CO₂ does not escape into the atmosphere. See section 5 of Notice 2009-83, 2009-2 C.B. 588, for procedures regarding secure geological storage.

Section 45Q(d)(5) allows the § 45Q credit to the person that captures and physically or contractually ensures the disposal of or the use as a tertiary injectant of the qualified CO₂.

Under § 45Q(d)(7), for taxable years beginning in a calendar year after 2009, the dollar amount contained in § 45Q(a) must be adjusted for inflation by multiplying such dollar amount by the inflation adjustment factor for such calendar year determined under § 43(b)(3)(B), determined by substituting “2008” for “1990.”

Section 43(b)(3)(B) defines the term “inflation adjustment factor” as, with respect to any calendar year, a fraction the numerator of which is the GNP implicit price deflator for the preceding calendar year and the denominator of which is the GNP implicit price deflator for 1990. For purposes of § 45Q(d)(7), with respect to 2014 calendar year, the inflation adjustment factor is a fraction the numerator of which is the GNP implicit price deflator for 2013 (106.710) and the denominator of which is the GNP implicit price deflator for 2008 (99.229).

Section 45Q(e) provides that the § 45Q credit will apply with respect to qualified CO₂ before the end of the calendar year in which the Secretary, in consultation with the EPA, certifies that 75,000,000 metric tons of qualified CO₂ have been taken into account in accordance with § 45Q(a).

SECTION 3. INFLATION ADJUSTMENT FACTOR

The inflation adjustment factor for calendar year 2014 is 1.0754. The § 45Q credit for calendar year 2014 is \$21.51 per metric ton of qualified CO₂ under § 45Q(a)(1) and \$10.75 per metric ton of qualified CO₂ under § 45Q(a)(2).

SECTION 4. TAX CREDIT UTILIZATION

Section 6 of Notice 2009-83 requires taxpayers to file annual reports that provide (among other information) the amounts (in metric tons) of qualified CO₂ for the taxable year that has been taken into account for purposes of claiming the § 45Q credit. The annual reports must be filed with the Service not later than the last day of the second calendar month following the month during which the tax return on which the § 45Q credit is claimed was due (including extensions).

Based on the annual reports filed with the Service as of June 1, 2014, the aggregate amount of qualified CO₂ taken into account for purposes of § 45Q is 27,114,815 metric tons.

SECTION 5. DRAFTING INFORMATION

The principal author of this notice is Jennifer Bernardini of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice contact Ms. Bernardini on (202) 622-3110 (not a toll-free number).

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 sub-

stance 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.
E—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.
F—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.
—Corporation.
Y—Corporation.
Z—Corporation.

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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

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INTERNAL REVENUE BULLETIN

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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:P:SPA, Washington, DC 20224.