

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2018–39
September 24, 2018

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

ADMINISTRATIVE

REV. RUL. 2018–25, page 445.

Interest rates: underpayments and overpayments. The rates for interest determined under Section 6621 of the code for the calendar quarter beginning October 1, 2018, will be 5 percent for overpayments (4 percent in the case of a corporation), 5 percent for underpayments, and 7 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 2.5 percent.

REV. PROC. 2018–46, page 460.

This procedure provides specifications for the private printing of red-ink substitutes for the 2018 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Rev. Proc. 2017–39 is superseded.

Income Tax

REV. PROC. 2018–47, page 518.

This revenue procedure provides excise tax relief for certain regulated investment companies that have inclusions under § 951(a)(1) of the Internal Revenue Code by reason of § 965 for the excise tax year ended on December 31, 2017.

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.

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

Section 6621.—Determination of Rate of Interest

26 CFR 301.6621-1: Interest rate.

Rev. Rul. 2018-25

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

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate

determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(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 July 2018 is the rate published in Revenue Ruling 2018-21, 2018-32 IRB 282, to take effect beginning August 1, 2018. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of July 2018 is 2 percent. Accordingly, an overpayment rate of 5 percent (4 percent in the case of a corporation) and an underpayment rate of 5 percent are established for the calendar quarter beginning October 1, 2018. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning October 1, 2018 is 2.5 percent. The underpayment rate for large cor-

porate underpayments for the calendar quarter beginning October 1, 2018, is 7 percent. These rates apply to amounts bearing interest during that calendar quarter.

Sections 6654(a)(1) and 6655(a)(1) provide that the underpayment rate established under section 6621 applies in determining the addition to tax under sections 6654 and 6655 for failure to pay estimated tax for any taxable year. Thus, the 5 percent rate also applies to estimated tax underpayments for the fourth calendar quarter beginning October 1, 2018. In addition, pursuant to section 6603(d)(4), the rate of interest on section 6603 deposits is 2 percent for the fourth calendar quarter in 2018.

Interest factors for daily compound interest for annual rates of 2.5 percent, 4 percent, 5 percent and 7 percent are published in Tables 10, 13, 15 and 19 of Rev. Proc. 95-17, 1995-1 C.B. 564, 567, 569 and 573.

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 Casey R. Conrad of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this revenue ruling, contact Mr. Conrad at (202) 317-6844 (not a toll-free number).

APPENDIX A

Days	Factor	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

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

365 Day Year					
0.5% Compound Rate 184 Days					
Days	Factor	Days	Factor	Days	Factor
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

366 Day Year					
		0.5% Compound Rate 184 Days			
Days	Factor	Days	Factor	Days	Factor
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
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

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
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

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

TABLE OF INTEREST RATES
FROM JAN. 1, 1987 – Dec. 31, 1998

OVERPAYMENTS
1995–1 C.B.

UNDERPAYMENTS
1995–1 C.B.

	RATE	TABLE	PG	RATE	TABLE	PG
Apr. 1, 1995—Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995—Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995—Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996—Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996—Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996—Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996—Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997—Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997—Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997—Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997—Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998—Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998—Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998—Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998—Dec. 31, 1998	7%	19	573	8%	21	575

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

1995–1 C.B.

	RATE	TABLE	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

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

	RATE	1995–1 C.B. TABLE	PAGE
Jul. 1, 2004—Sep. 30, 2004	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	7%	19	573
Apr. 1, 2006—Jun. 30, 2006	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	3%	11	565
Apr. 1, 2011—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
Oct. 1, 2014—Dec. 31, 2014	3%	11	565
Jan. 1, 2015—Mar. 31, 2015	3%	11	565

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

	RATE	1995-1 C.B. TABLE	PAGE
Apr. 1, 2015—Jun. 30, 2015	3%	11	565
Jul. 1, 2015—Sep. 30, 2015	3%	11	565
Oct. 1, 2015—Dec. 31, 2015	3%	11	565
Jan. 1, 2016—Mar. 31, 2016	3%	59	613
Apr. 1, 2016—Jun. 30, 2016	4%	61	615
Jul. 1, 2016—Sep. 30, 2016	4%	61	615
Oct. 1, 2016—Dec. 31, 2016	4%	61	615
Jan. 1, 2017—Mar. 31, 2017	4%	13	567
Apr. 1, 2017—Jun. 30, 2017	4%	13	567
Jul. 1, 2017—Sep. 30, 2017	4%	13	567
Oct. 1, 2017—Dec. 31, 2017	4%	13	567
Jan. 1, 2018—Mar. 31, 2018	4%	13	567
Apr. 1, 2018—Jun. 30, 2018	5%	15	569
Jul. 1, 2018—Sep.30, 2018	5%	15	569
Oct. 1, 2018—Dec. 31, 2018	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
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

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

	RATE	1995-1 C.B. TABLE	PAGE
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
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

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

	RATE	1995-1 C.B. TABLE	PAGE
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
Oct. 1, 2014—Dec. 31, 2014	5%	15	569
Jan. 1, 2015—Mar. 31, 2015	5%	15	569
Apr. 1, 2015—Jun. 30, 2015	5%	15	569
Jul. 1, 2015—Sep. 30, 2015	5%	15	569
Oct. 1, 2015—Dec. 31, 2015	5%	15	569
Jan. 1, 2016—Mar. 31, 2016	5%	63	617
Apr. 1, 2016—Jun. 30, 2016	6%	65	619
Jul. 1, 2016—Sep. 30, 2016	6%	65	619
Oct. 1, 2016—Dec. 31, 2016	6%	65	619
Jan. 1, 2017—Mar. 31, 2017	6%	17	571
Apr. 1, 2017—Jun. 30, 2017	6%	17	571

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

	RATE	1995–1 C.B. TABLE	PAGE
Jul. 1, 2017—Sep. 30, 2017	6%	17	571
Oct. 1, 2017—Dec. 31, 2017	6%	17	571
Jan. 1, 2018—Mar. 31, 2018	6%	17	571
Apr. 1, 2018—Jun. 30, 2018	7%	19	573
Jul. 1, 2018—Sep. 30, 2018	7%	19	573
Oct. 1, 2018—Dec. 31, 2018	7%	19	573

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

	RATE	1995–1 C.B. TABLE	PAGE
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

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

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

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

	RATE	1995–1 C.B. TABLE	PAGE
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%*		
Oct. 1, 2014—Dec. 31, 2014	0.5%*		
Jan. 1, 2015—Mar. 31, 2015	0.5%*		
Apr. 1, 2015—Jun. 30, 2015	0.5%*		
Jul. 1, 2015—Sep. 30, 2015	0.5%*		
Oct. 1, 2015—Dec. 31, 2015	0.5%*		
Jan. 1, 2016—Mar. 31, 2016	0.5%*		
Apr. 1, 2016—Jun. 30, 2016	1.5%	56	610
Jul. 1, 2016—Sep. 30, 2016	1.5%	56	610
Oct. 1, 2016—Dec. 31, 2016	1.5%	56	610
Jan. 1, 2017—Mar. 31, 2017	1.5%	8	562
Apr. 1, 2017—Jun. 30, 2017	1.5%	8	562
Jul. 1, 2017—Sep. 30, 2017	1.5%	8	562
Oct. 1, 2017—Dec. 31, 2017	1.5%	8	562
Jan. 1, 2018—Mar. 31, 2018	1.5%	8	562
Apr. 1, 2018—Jun. 30, 2018	2.5%	10	564
Jul. 1, 2018—Sep. 30, 2018	2.5%	10	564
Oct. 1, 2018—Dec. 31, 2018	2.5%	10	564

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

Section 951.—Amounts included in gross income of United States shareholders

A revenue procedure provides excise tax relief for certain regulated investment companies that have inclusions under § 951(a)(1) by reason of § 965 for the excise tax year ended on December 31, 2017. See Rev. Proc. 2018–47, page 518.

Section 965.—Treatment of deferred foreign income upon transition to participation exemption system of taxation

A revenue procedure provides excise tax relief for certain regulated investment companies that have inclusions under § 951(a)(1) by reason of § 965 for the excise tax year ended on December 31, 2017. See Rev. Proc. 2018–47, page 518.

Section 4982.—Excise tax on undistributed income of regulated investment companies

A revenue procedure provides excise tax relief for certain regulated investment companies that have inclusions under § 951(a)(1) by reason of § 965 for the excise tax year ended on December 31, 2017. See Rev. Proc. 2018–47, page 518.

Part III. Administrative, Procedural, and Miscellaneous

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

26 CFR 601.602:

Forms and instructions (Also Part I, Sections 170, 220, 223, 401(a), 403(a), 403(b), 408, 408A, 457(b), 529, 529A, 530, 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050U, 6050W, 1.402A-2, 1.408-5, 1.408-7, 1.408-8, 1.408A-7, 1.529A-7, 1.1441-1 through 1.1441-5, 1.1471-4, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6043-4, 1.6044-2, 1.6044-5, 1.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6047-2, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050S-1, 1.6050S-3, 1.6050W-1, 1.6050W-2)

Rev. Proc. 2018-46

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Part 1 General Information

Section 1.1 – Overview of Revenue Procedure 2018-46/What’s New

1.1.1 Purpose

The purpose of this revenue is to set forth the 2018 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-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment 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-QA	Distributions From ABLE Accounts
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-QA	ABLE Account Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

1.1.3 Scope

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

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

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

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

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the requirements for filing information returns (and providing a copy to a payee) in the 2018 General Instructions for Certain Information Returns and the 2018 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for electronic filing through the IRS FIRE system.

1.1.4 For More Information

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

- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 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 also may send questions to the call site via the Internet at mccirp@irs.gov. **Note.** IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220 for information on waivers and extensions of time.
- For other tax information related to business returns or accounts, call 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.

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

1.1.5 What's New

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

Online fillable forms Copies 1, B, 2, C, and D. Copies 1, B, 2, C, and D, as applicable, to be furnished to recipients and kept in filer's records, have been made online fillable at *IRS.gov* for many forms referenced in these instructions. See the separate instructions for Forms 1098, 1098-E & T, 1098-Q, 1099-A & C, 1099-B, 1099-DIV, 1099-G, 1099-INT & OID, 1099-K, 1099-MISC, 1099-PATR, 1099-R & 5498, 1099-S, and 3921.

Form 1042-S. Boxes 9 and 11 of Form 1042-S have been switched and clarifying language has been added to those boxes on the form. Clarifying language also has been added to boxes 7b and 10 of the form.

Form 1097-BTC. New online fillable format. Due to the very low volume of paper Forms 1097-BTC received and processed by the IRS each year, this form has been converted to an online fillable format. You may fill out the form, found online at *IRS.gov/Form1097BTC*, and send Copy B to the recipient. For filing with the IRS, follow your usual procedures for filing electronically if you are filing 250 or more forms. If you are filing this form on paper due to a low volume of recipients, **for this form only**, you may send in the black-and-white Copy A with a Form 1096 that you print from the IRS website.

Form 1098-C. New online fillable format. Due to the very low volume of paper Forms 1098-C received and processed by the IRS each year, this form has been converted to an online fillable format. You may fill out the form, found online at *IRS.gov/Form1098C*, and send Copy B to the donor. For filing with the IRS, follow your usual procedures for filing electronically if you are filing 250 or more forms. If you are filing these forms on paper due to a low volume of recipients, **for these forms only**, you may send in the black-and-white Copy A with Form 1096 that you print from the IRS website.

Form 1099-Q. New online fillable format. Due to the very low volume of paper Forms 1099-Q received and processed by the IRS each year, this form has been converted to an online fillable format. You may fill out the form, found online at *IRS.gov/Form1099Q*, and send Copy B to the recipient. For filing with the IRS, follow your usual procedures for filing electronically if you are filing 250 or more forms. If you are filing this form on paper due to a low volume of recipients, **for this form only**, you may send in the black-and-white Copy A with a Form 1096 that you print from the IRS website.

Form 1099-R. A new reportable policy sale box is added to show the date of a payment of reportable death benefits and instructions are added to the recipient copy. We added two new distribution codes, C and M, for box 7. See the separate instructions.

Form 5498. We added code "PO" for reporting qualified plan loan offset rollovers. See the separate instructions.

Exhibits. All of the exhibits in this publication were updated to include all of the 2018 revisions of those forms that have been revised.

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

Section 1.2 – Definitions

1.2.1 Form Recipient

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

1.2.2 Filer

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

1.2.4 Substitute Form Recipient Statement (recipient statement)

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

1.2.5 Composite Substitute Statement

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

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

1.3.1 Introduction

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

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

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706

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

You also may 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, and 1042–S are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes.

1.3.2 Logos, Slogans, and Advertisements

Some Forms 1097–BTC, 1098, 1099, 3921, 3922, 5498, W–2G, and 1042–S that include logos, slogans, and advertisements may not be recognized as important tax documents. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Accordingly, the IRS has determined that logos, slogans, and advertising are not allowed on the payee copies of the above forms, on Copy A filed with the IRS, or on Form 1096, with the following exceptions:

- The exact name of the payer, broker, or agent, primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, an embossment or watermark on the information return and payee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, that is;
- Presented in any typeface, font, stylized fashion, or print color normally used by the payer, broker, or agent, and used in a 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.

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

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706

or email them to substituteforms@irs.gov.

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return. The amounts of the penalty for returns required to be filed in 2019 is shown next.

- \$50 per information return if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty \$545,500 per year (\$191,000 for small businesses).
- \$100 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$1,637,500 per year (\$545,500 for small businesses).
- \$270 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$3,275,500 per year (\$1,091,500 for small businesses).

Caution: If you do not file corrections and do not meet any of the exceptions listed in the 2018 General Instructions for Information Returns under Penalties, the penalty is \$270 per information return.

1.3.4 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-MA	For Homeowner
1098-Q	For Participant
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LTC	For Policyholder

Form	Recipient
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.
1099-S	For Transferor
All remaining Forms 1099; 1097-BTC; 1042-S	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-QA; 5498-ESA	For Beneficiary

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

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

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

Part 2

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

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

Due to the very low volume of paper Forms 1097-BTC, 1098-C, 1098-MA, 1099-A, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, and 5498-SA received and processed by the IRS each year, these forms have been converted to online fillable PDFs. **Note.** The instructions for substitute Forms 1042-S, also an online fillable format, are found separately in *Part 5*.

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

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

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

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

2.1.2 General Requirements

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

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.3 Color and Paper Quality

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

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 × 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

**2.1.4
Chemical
Transfer Paper**

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

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

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

**2.1.5
Printing**

All print on Copy A of Forms 1097–BTC, 1098, 1098–C, 1098–E, 1098–MA, 1098–Q, 1098–T, 1099–A, 1099–B, 1099–C, 1099–DIV, 1099–G, 1099–INT, 1099–K, 1099–MISC, 1099–OID, 1099–PATR, 1099–Q, 1099–R, 1099–S, 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 jurat statement and the text that follows may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.

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

Separation between fields must be 0.1 inch.

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

2.1.6 OCR Specifications

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

The following testers and ranges are acceptable:

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High Speed.

Scan-Optics 9000 mm scanners. Forms require precision spacing, printing, and trimming.

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

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

2.1.7 Typography

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

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

2.1.8 Dimensions

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

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

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

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

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

The depth of the individual trim size of each 2-to-a-page form is $5 \frac{1}{2}$ inches.

2.1.9 Perforation

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

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

The words “Do Not Cut or Separate Forms on This Page” must be printed in red dropout ink (as required by form specifications) between the 3-to-a-page or 2-to-a-page. This statement should not be included after the last form on the page.

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

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

**2.1.10
Required
Inclusions/
Exclusions**

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

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

- “For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns” on Forms 3921 and 3922.
- “For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns” on Form 1096.
- “For Privacy Act and Paperwork Reduction Act Notice, see instructions” on Form 1042-S.
- “For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns” must be printed on all other forms listed in *Section 1.1.2*.

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

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

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

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

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

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

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

2.2.1 Recipient Information

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

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

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

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

Truncating payee identification number on payee statements. Where permitted, filers may truncate a payee’s identification number (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)) on the payee statement (including substitute and composite substitute statements) furnished to the payee in paper form or electronically. Generally, the payee statement is that copy of an information return designated “Copy B” on the form. To truncate where allowed, replace the first 5 digits of the 9-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper payee statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014–31 I.R.B. 242, available at [IRS.gov/irb/2014-31_IRB/ar07.html](https://www.irs.gov/irb/2014-31_IRB/ar07.html).

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

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
 - Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pin feed holes. Pin feed holes must not be present on forms filed with the IRS.
 - Do **not** use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
 - Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
 - Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
 - Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
 - Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.
 - Do **not** type other information on Copy A.
 - Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).
-

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2018 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 payment is included in the 2018 General Instructions for Certain Information Returns.

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

Section 3.1 – General

3.1.1 Purpose

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

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

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

3.2.1
Substitute Form
W-2G (Copy A)

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

Caution: The payee’s TIN (SSN, ITIN, ATIN, or EIN) must **not** be truncated on Copy A of Form W-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 pounds (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality non-gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 inch), 1 point (0.015 inch), or 3 points (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 1/2 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33 inch top margin from the top of the corrected box, and a 1/2 inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Item	Substitute Form W-2G (Copy A)
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-DIV, 1099-INT, 1099-OID, and 1099-PATR

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

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

Exception for supplementary information. The substitute form may include supplementary information that will assist the payee with completing his or her tax return. Such information

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

Form 1099-B. For transactions reportable on Form 8949, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They also may segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2018 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 2018 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, also may be totaled.

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

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

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

- Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- The recipient statement (Copy B) must contain all applicable recipient instructions as provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- The box caption **“Federal income tax withheld”** must be in boldface type or otherwise highlighted on the recipient statement.
- The recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Section 5.2*.
- The recipient statement must contain the tax year (for example, 2018), form number (for example, Form 1099–INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5.2* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words “Substitute for” or “In lieu of” on the recipient statement.
- Layout and format of the statement is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.
- Each recipient statement of Forms 1099–B, 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.

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

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

and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute.

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

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

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

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

Note. You cannot make this change on Copy A.

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

- You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Forms 1099-B and 1099-CAP the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.
- If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards.
 1. All copies must be clearly legible.
 2. All copies must be able to be photocopied.
 3. Fading must not diminish legibility and the ability to photocopy.
- In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.
- 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 transferrer 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.
- For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate. In addition, the state withholding information may be provided separately and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.
- On Copy C of Form 1099-LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- If an institution insurer uses a third-party service provider to file Form 1098-T, then in addition to the institution or insurer's name, address, and telephone number, the same information may be included for the third-party service provider in the space provided on the form.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

Section 4.2 – Composite Statements

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

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

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

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

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

**4.2.2
Composite Substitute
Statements to
Recipients for
Forms Specified
in Sections 4.1.2
and 4.1.3**

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

Exceptions:

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

Although the composite recipient statement may be on one sheet, the format of the composite recipient statement must satisfy the requirements listed in *Section 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 noncovered lots on the 1099–B portion of the composite statement can be included. This information includes display on the payee statement of data elements such as basis for noncovered lots, explanatory remarks on permissible basis adjustments for covered lots, descriptions of the type of transaction (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

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

4.3.2 Added Legend for Providing Additional 1099–B Information

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

Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098

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

- Form 1098

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

4.4.2 Required Legends for Forms 1099 and W-2G

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- Forms 1099–A, 1099–C, 1099–CAP, and 1099–K: 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–MISC, 1099–OID, 1099–PATR, 1099–Q, and 1099–QA: 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–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 4, 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, and 5498

- Form 1097–BTC: 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 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: Copy B - “This information is being furnished 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.
- Forms 5498–ESA, 5498–QA, and 5498–SA: Copy B - “This information is being furnished to the Internal Revenue Service.”

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

4.5.1 Copies

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

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

**4.5.2
Arrangement
of Assembly**

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

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

Form	Title
1042-S	Copy B “For Recipient”; Copy C “For Recipient” and “Attach to any federal tax return you file”; Copy D “For Recipient” and “Attach to any state tax return you file”; Copy E “For Withholding Agent.”

4.5.3 Perforations

Instructions for perforation of forms can be found in *Section 2.1.8*, earlier.

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

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

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

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

4.6.2 Consent

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 14) immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the

withdrawal in writing (electronically or on paper) to the person whose name appears on the statement.

- Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print, and retain a statement, and a date the statement will no longer be available on the website.

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 1099-MISC with payments reported in box 8 or 14) due date, the applicable statement on a website accessible to the recipient through October 15 of that year; and
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1.

For electronic furnishing of:

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

Part 5
Additional Instructions for Substitute
Forms 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 Copies A, B, C, and D **must** be identical to the Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, and may be privately printed without prior approval from the Internal Revenue Service.

Caution: On the bottom of Copy B, left align the following text: (keep for your records) and right-align the following text: Form 1042-S (2018).

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

5.1.2
Revisions

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

5.1.3
Obtaining Copies

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

5.1.4
Instructions for
Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- The term “Recipient’s GIIN” means the global intermediary identification number assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes. **Note.** A GIIN consists of nineteen characters as follows: XXXXXX.XXXXXX.XX.XXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear,

sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.

- The “UNIQUE FORM IDENTIFIER,” “AMENDED,” and “AMENDMENT NO.” boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5* next. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.
- The OMB number must be printed in the format “OMB No. 1545-0056.”

**5.1.5
Substitute Form
1042-S Format
Requirements**

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

Property	Substitute Form 1042-S Format Requirements
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).

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

5.2.3 Required Explanation to Users

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

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

Section 5.3 – Ordering Forms and Instructions

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

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

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

Section 5.4 – Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2017-39, 2017-26, I.R.B. 1286, dated June 26, 2017, 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 Y illustrate some of the specifications that were discussed earlier in this revenue procedure. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.

Generally, the illustrated dimensions apply to all like forms. For example, *Exhibit E* shows 11.00 inches from the top edge to the bottom edge of Form 1098-E and .85 inches between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed 3-to-a-page.

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

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

The printed area of all forms is 7.3 inches wide.

All of the exhibits in this publication were updated to include all of the 2018 revisions for those forms that have been revised.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

6.2 Exhibits

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

Do Not Staple 6969

Form 1096

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0108

2018

FILER'S name

Street address (including room or suite number)

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

Name of person to contact Telephone number

Email address Fax number

1 Employer identification number

1.40 in

2 Social security number

1.40 in

3 Total number of forms

1.20 in

4 Federal income tax withheld

\$ 1.40 in

5 Total amount reported with this Form 1096

\$ 1.90 in

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

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

7 Form 1099-MISC with NEC in box 7, check

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 ▶

8.00 in

Title ▶

Date ▶

Instructions

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

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

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

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2018 General Instructions for Certain Information Returns.

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

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

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

When to file. File Form 1096 as follows:

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2019.

Caution: We recommend you file Form 1099-MISC, as a stand-alone shipment, by January 31, 2019, if you are reporting **nonemployee compensation (NEC)** in box 7. Also, check box 7 above.

- With Forms 5498, file by May 31, 2019.

Where To File

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

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

Use the following three-line address

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

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

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

Cat. No. 144000

Form **1096** (2018)

Exhibit B

Form 1097-BTC

5050 VOID CORRECTED 6.25in

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total \$	OMB No. 1545-2197 <h2 style="margin: 0;">2018</h2> Form 1097-BTC	Bond Tax Credit
	2a Code 2b Unique Identifier		
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN	2.80 in		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name	3 Bond type	4	
Street address (including apt. no.)	5a January \$	5b February \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code	5c March \$	5d April \$	
Form 1097-BTC issuer is (check one):	5e May \$	5f June \$	
<input type="checkbox"/> Issuer of bond or its agent filing 2018 Form 1097-BTC for credit being reported	5g July \$	5h August \$	
<input type="checkbox"/> An entity or a person that received or should have received a 2018 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			

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1 in

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total \$	OMB No. 1545-2197 <h2 style="margin: 0;">2018</h2> Form 1097-BTC	Bond Tax Credit
	2a Code 2b Unique Identifier		
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN	2.80 in		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name	3 Bond type	4	
Street address (including apt. no.)	5a January \$	5b February \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code	5c March \$	5d April \$	
Form 1097-BTC issuer is (check one):	5e May \$	5f June \$	
<input type="checkbox"/> Issuer of bond or its agent filing 2018 Form 1097-BTC for credit being reported	5g July \$	5h August \$	
<input type="checkbox"/> An entity or a person that received or should have received a 2018 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			

VOID CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0901 2018 Form 1098	Mortgage Interest Statement
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 2018 General Instructions for Certain Information Returns.	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN		
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$	
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.	
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage (see instructions)	
Account number (see instructions)			

Form 1098 Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service
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RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0901 2018 Form 1098	Mortgage Interest Statement
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 2018 General Instructions for Certain Information Returns.	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN		
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$	
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.	
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage (see instructions)	
Account number (see instructions)			

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

1.13 in

Exhibit D

Form 1098-C

7878 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1959		2018 Form 1098-C Contributions of Motor Vehicles, Boats, and Airplanes
DONOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		
		2a Odometer mileage		
7.16 in		2b Year	2c Make	2d Model
		DONOR'S TIN		3 Vehicle or other identification number
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Street address (including apt. no.)		4b Date of sale		
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions)		
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		5		
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose		5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use		
6a Did you provide goods or services in exchange for the vehicle?		Yes <input type="checkbox"/> No <input type="checkbox"/>		
6b Value of goods and services provided in exchange for the vehicle		\$		
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits		<input type="checkbox"/>		
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked		<input type="checkbox"/>		

Form 1098-C Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

Exhibit E

Form 1098-E

Form 1098-E (Top Copy)

- Dimensions: 8.00 in wide, 1.17 in high.
- Fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number (3.33 in wide); RECIPIENT'S TIN (1.70 in wide); BORROWER'S TIN; BORROWER'S name (3.40 in wide); Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code (7.30 in wide); Account number (see instructions).
- Interest received: 1 Student loan interest received by lender (2.80 in wide).
- Check box: 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.
- Year: 2018
- Form 1098-E
- OMB No. 1545-1576
- Text: **Student Loan Interest Statement**
- Text: **Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.**

Form 1098-E (Middle Copy)

- Dimensions: 8.00 in wide, 1.17 in high.
- Fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number (11.0 in wide); RECIPIENT'S TIN; BORROWER'S TIN; BORROWER'S name; Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code; Account number (see instructions).
- Interest received: 1 Student loan interest received by lender (\$).
- Check box: 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.
- Year: 2018
- Form 1098-E
- OMB No. 1545-1576
- Text: **Student Loan Interest Statement**
- Text: **Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.**

Form 1098-E (Bottom Copy)

- Dimensions: 8.00 in wide, 1.17 in high.
- Fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number; RECIPIENT'S TIN; BORROWER'S TIN; BORROWER'S name; Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code; Account number (see instructions).
- Interest received: 1 Student loan interest received by lender (\$).
- Check box: 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.
- Year: 2018
- Form 1098-E
- OMB No. 1545-1576
- Text: **Student Loan Interest Statement**
- Text: **Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.**

Form 1098-E Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

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VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		2018 Form 1098-MA
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Mortgage Assistance Payments

Copy A
For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

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

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FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		2018 Form 1098-MA
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Mortgage Assistance Payments

Copy A
For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

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

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FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221
		2018 Form 1098-MA
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$
City, state, and ZIP code (optional)		
Account number (optional)		

Mortgage Assistance Payments

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For Internal Revenue Service Center

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

Exhibit G

Form 1098-Q

7474 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234 <div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form 1098-Q	
		PARTICIPANT'S TIN		2 Check if start date may be accelerated <input type="checkbox"/>	
1a Annuity amount on start date \$		1b Annuity start date			
		4 FMV of QLAC \$			
PARTICIPANT'S name		5a January \$ dd		5b February \$ dd	
Street address (including apt. no.)		5c March \$ dd		5d April \$ dd	
		5e May \$ dd		5f June \$ dd	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$ dd		5h August \$ dd	
		5i September \$ dd		5j October \$ dd	
Account number (see instructions)		Plan no.		5k November \$ dd	
Name of plan		Plan sponsor's EIN		5l December \$ dd	

Qualifying Longevity Annuity Contract Information

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For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

Form 1098-Q Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service
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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234 <div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form 1098-Q	
		PARTICIPANT'S TIN		2 Check if start date may be accelerated <input type="checkbox"/>	
1a Annuity amount on start date \$		1b Annuity start date			
		4 FMV of QLAC \$			
PARTICIPANT'S name		5a January \$ dd		5b February \$ dd	
Street address (including apt. no.)		5c March \$ dd		5d April \$ dd	
		5e May \$ dd		5f June \$ dd	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$ dd		5h August \$ dd	
		5i September \$ dd		5j October \$ dd	
Account number (see instructions)		Plan no.		5k November \$ dd	
Name of plan		Plan sponsor's EIN		5l December \$ dd	

Qualifying Longevity Annuity Contract Information

Copy A
For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

Form 1098-Q Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

Exhibit H

Form 1098-T

8383 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 2018 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3 Check if you have changed your reporting method for 2018 <input type="checkbox"/>	4 Adjustments made for a prior year \$	
STUDENT'S name		5 Scholarships or grants \$	6 Adjustments to scholarships or grants for a prior year \$	
Street address (including apt. no.)		7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 2018 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3 Check if you have changed your reporting method for 2018 <input type="checkbox"/>	4 Adjustments made for a prior year \$	
STUDENT'S name		5 Scholarships or grants \$	6 Adjustments to scholarships or grants for a prior year \$	
Street address (including apt. no.)		7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 2018 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
FILER'S employer identification no.	STUDENT'S TIN <input type="checkbox"/>	3 Check if you have changed your reporting method for 2018 <input type="checkbox"/>	4 Adjustments made for a prior year \$	
STUDENT'S name		5 Scholarships or grants \$	6 Adjustments to scholarships or grants for a prior year \$	
Street address (including apt. no.)		7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2019 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

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

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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2018 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment.	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			

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Form **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2018 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment.	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			

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Form **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2018 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment.	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			

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

Exhibit J

Form 1099-B

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable check box on Form 8949		OMB No. 1545-0715 2018 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
			1a Description of property (Example: 100 sh. XYZ Co.)				
PAYER'S TIN			RECIPIENT'S TIN		1b Date acquired	1c Date sold or disposed	Copy A For Internal Revenue Service Center File with Form 1096. 1.27 in For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
\$			\$		1d Proceeds	1e Cost or other basis	
\$			\$		1f Accrued market discount	1g Wash sale loss disallowed	
RECIPIENT'S name			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if basis reported to IRS <input type="checkbox"/>		
Street address (including apt. no.)			4 Federal income tax withheld		5 Check if noncovered security <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 Check if loss is not allowed based on amount in 1d <input type="checkbox"/>		
Account number (see instructions)			8 Profit or (loss) realized in 2018 on closed contracts		9 Unrealized profit or (loss) on open contracts—12/31/2017		
CUSIP number			10 Unrealized profit or (loss) on open contracts—12/31/2018		11 Aggregate profit or (loss) on contracts		
14 State name			15 State identification no.		16 State tax withheld		
\$			\$		\$		
2nd TIN not <input type="checkbox"/>			12 Check if proceeds from collectibles <input type="checkbox"/>		13 Bartering <input type="checkbox"/>		

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable check box on Form 8949		OMB No. 1545-0715 2018 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
			1a Description of property (Example: 100 sh. XYZ Co.)				
PAYER'S TIN			RECIPIENT'S TIN		1b Date acquired	1c Date sold or disposed	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
\$			\$		1d Proceeds	1e Cost or other basis	
\$			\$		1f Accrued market discount	1g Wash sale loss disallowed	
RECIPIENT'S name			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if basis reported to IRS <input type="checkbox"/>		
Street address (including apt. no.)			4 Federal income tax withheld		5 Check if noncovered security <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 Check if loss is not allowed based on amount in 1d <input type="checkbox"/>		
Account number (see instructions)			8 Profit or (loss) realized in 2018 on closed contracts		9 Unrealized profit or (loss) on open contracts—12/31/2017		
CUSIP number			10 Unrealized profit or (loss) on open contracts—12/31/2018		11 Aggregate profit or (loss) on contracts		
14 State name			15 State identification no.		16 State tax withheld		
\$			\$		\$		
2nd TIN not <input type="checkbox"/>			12 Check if proceeds from collectibles <input type="checkbox"/>		13 Bartering <input type="checkbox"/>		

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

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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-size: 0.8em;">Form 1099-C</div>	Cancellation of Debt
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
DEBTOR'S name				
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

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

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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-size: 0.8em;">Form 1099-C</div>	Cancellation of Debt
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
DEBTOR'S name				
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

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

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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-size: 0.8em;">Form 1099-C</div>	Cancellation of Debt
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
DEBTOR'S name				
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	
		\$	2018	
		1b Qualified dividends		
		\$	Form 1099-DIV	
PAYER'S TIN		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	
RECIPIENT'S TIN		\$	\$	
		2c Section 1202 gain	2d Collectibles (28%) gain	
		\$	\$	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		5 Section 199A dividends	6 Investment expenses	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid	8 Foreign country or U.S. possession	
		\$	\$	
		9 Cash liquidation distributions	10 Noncash liquidation distributions	
		\$	\$	
		11 Exempt-interest dividends	12 Specified private activity bond interest dividends	
		\$	\$	
Account number (see instructions)		FATCA filing requirement	13 State	
		<input type="checkbox"/>	14 State identification no.	
		2nd TIN not	15 State tax withheld	
		<input type="checkbox"/>	\$	
			\$	

Dividends and Distributions

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Form **1099-DIV** Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	
		\$	2018	
		1b Qualified dividends		
		\$	Form 1099-DIV	
PAYER'S TIN		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	
RECIPIENT'S TIN		\$	\$	
		2c Section 1202 gain	2d Collectibles (28%) gain	
		\$	\$	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		5 Section 199A dividends	6 Investment expenses	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid	8 Foreign country or U.S. possession	
		\$	\$	
		9 Cash liquidation distributions	10 Noncash liquidation distributions	
		\$	\$	
		11 Exempt-interest dividends	12 Specified private activity bond interest dividends	
		\$	\$	
Account number (see instructions)		FATCA filing requirement	13 State	
		<input type="checkbox"/>	14 State identification no.	
		2nd TIN not	15 State tax withheld	
		<input type="checkbox"/>	\$	
			\$	

Dividends and Distributions

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For Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ _____		OMB No. 1545-0120 2018 Form 1099-G	Certain Government Payments		
		2 State or local income tax refunds, credits, or offsets \$ _____					
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ _____			
RECIPIENT'S name		5 RTAA payments \$ _____		6 Taxable grants \$ _____			
		7 Agriculture payments \$ _____		8 Check if box 2 is trade or business income <input type="checkbox"/>			
Street address (including apt. no.)		9 Market gain \$ _____		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.			
City or town, state or province, country, and ZIP or foreign postal code		10a State				10b State identification no.	11 State income tax withheld \$ _____
Account number (see instructions)							\$ _____

Form **1099-G** Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ _____		OMB No. 1545-0120 2018 Form 1099-G	Certain Government Payments		
		2 State or local income tax refunds, credits, or offsets \$ _____					
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ _____			
RECIPIENT'S name		5 RTAA payments \$ _____		6 Taxable grants \$ _____			
		7 Agriculture payments \$ _____		8 Check if box 2 is trade or business income <input type="checkbox"/>			
Street address (including apt. no.)		9 Market gain \$ _____		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.			
City or town, state or province, country, and ZIP or foreign postal code		10a State				10b State identification no.	11 State income tax withheld \$ _____
Account number (see instructions)							\$ _____

Form **1099-G** Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ _____		OMB No. 1545-0120 2018 Form 1099-G	Certain Government Payments		
		2 State or local income tax refunds, credits, or offsets \$ _____					
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ _____			
RECIPIENT'S name		5 RTAA payments \$ _____		6 Taxable grants \$ _____			
		7 Agriculture payments \$ _____		8 Check if box 2 is trade or business income <input type="checkbox"/>			
Street address (including apt. no.)		9 Market gain \$ _____		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.			
City or town, state or province, country, and ZIP or foreign postal code		10a State				10b State identification no.	11 State income tax withheld \$ _____
Account number (see instructions)							\$ _____

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

Exhibit N

Form 1099-INT

9292 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		2018	Interest Income
			Form 1099-INT			
		1 Interest income			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
		\$	2 Early withdrawal penalty			
PAYER'S TIN	RECIPIENT'S TIN	\$	3 Interest on U.S. Savings Bonds and Treas. obligations			
		\$	4 Federal income tax withheld			
RECIPIENT'S name		\$	5 Investment expenses			
Street address (including apt. no.)		\$	6 Foreign tax paid			
City or town, state or province, country, and ZIP or foreign postal code		\$	7 Foreign country or U.S. possession			
		\$	8 Tax-exempt interest			
		\$	9 Specified private activity bond interest			
		\$	10 Market discount			
		\$	11 Bond premium			
		\$	12 Bond premium on Treasury obligations			
		\$	13 Bond premium on tax-exempt bond			
Account number (see instructions)	2nd TIN not.	\$	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
	<input type="checkbox"/>	\$				\$
	<input type="checkbox"/>	\$				\$

Form 1099-INT Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		2018	Interest Income
			Form 1099-INT			
		1 Interest income			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
		\$	2 Early withdrawal penalty			
PAYER'S TIN	RECIPIENT'S TIN	\$	3 Interest on U.S. Savings Bonds and Treas. obligations			
		\$	4 Federal income tax withheld			
RECIPIENT'S name		\$	5 Investment expenses			
Street address (including apt. no.)		\$	6 Foreign tax paid			
City or town, state or province, country, and ZIP or foreign postal code		\$	7 Foreign country or U.S. possession			
		\$	8 Tax-exempt interest			
		\$	9 Specified private activity bond interest			
		\$	10 Market discount			
		\$	11 Bond premium			
		\$	12 Bond premium on Treasury obligations			
		\$	13 Bond premium on tax-exempt bond			
Account number (see instructions)	2nd TIN not.	\$	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
	<input type="checkbox"/>	\$				\$
	<input type="checkbox"/>	\$				\$

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

Exhibit 0

Form 1099-K

1.01.0 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205 2018 Form 1099-K	Payment Card and Third Party Network Transactions
		PAYEE'S TIN		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
		1a Gross amount of payment card/third party transactions \$	2 Merchant category code \$	
PAYEE'S name		5a January \$	5b February \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Street address (including apt. no.)		5c March \$	5d April \$	
		5e May \$	5f June \$	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	5h August \$	
		5i September \$	5j October \$	
PSE'S name and telephone number		5k November \$	5l December \$	
		6 State \$	7 State identification no. \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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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1.01.0 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205 2018 Form 1099-K	Payment Card and Third Party Network Transactions
		PAYEE'S TIN		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
		1a Gross amount of payment card/third party network transactions \$	2 Merchant category code \$	
PAYEE'S name		5a January \$	5b February \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Street address (including apt. no.)		5c March \$	5d April \$	
		5e May \$	5f June \$	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	5h August \$	
		5i September \$	5j October \$	
PSE'S name and telephone number		5k November \$	5l December \$	
		6 State \$	7 State identification no. \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	8 State income tax withheld \$	

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

Exhibit P

Form 1099-MISC

9595 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$					
		3 Other income \$					
PAYER'S TIN		RECIPIENT'S TIN		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center	
RECIPIENT'S name		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
Street address (including apt. no.)		7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11			
2nd TIN not <input type="checkbox"/>		12		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 \$		19 State/Payer's state no. \$		20 State income \$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service
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1.00 in

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$					
		3 Other income \$					
PAYER'S TIN		RECIPIENT'S TIN		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center	
RECIPIENT'S name		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
Street address (including apt. no.)		7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11			
2nd TIN not <input type="checkbox"/>		12		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 \$		19 State/Payer's state no. \$		20 State income \$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Exhibit Q

Form 1099-OID

9696 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2018		OMB No. 1545-0117	
		\$		2018	
		2 Other periodic interest			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
		\$	\$		
RECIPIENT'S name		5 Market discount	6 Acquisition premium		
		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		8 Original issue discount on U.S. Treasury obligations		9 Investment expenses	
		\$		\$	
		FATCA filing requirement	10 Bond premium	11 Tax-exempt OID	
		<input type="checkbox"/>	\$	\$	
2nd TIN not		12 State	13 State identification no.	14 State tax withheld	
<input type="checkbox"/>				\$	
				\$	

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, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2018		OMB No. 1545-0117	
		\$		2018	
		2 Other periodic interest			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
		\$	\$		
RECIPIENT'S name		5 Market discount	6 Acquisition premium		
		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		8 Original issue discount on U.S. Treasury obligations		9 Investment expenses	
		\$		\$	
		FATCA filing requirement	10 Bond premium	11 Tax-exempt OID	
		<input type="checkbox"/>	\$	\$	
2nd TIN not		12 State	13 State identification no.	14 State tax withheld	
<input type="checkbox"/>				\$	
				\$	

Form 1099-OID Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

Exhibit R

Form 1099-PATR

9797 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	2018	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	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 2018 General Instructions for Certain Information Returns.
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	6 Domestic production activities deduction		
		\$	\$		
Street address (including apt. no.)			7 Investment credit		
			\$		
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	10 Other credits and deductions			
		\$			

Form **1099-PATR** Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service
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9797 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	2018	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	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 2018 General Instructions for Certain Information Returns.
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	6 Domestic production activities deduction		
		\$	\$		
Street address (including apt. no.)			7 Investment credit		
			\$		
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	10 Other credits and deductions			
		\$			

Form **1099-PATR** Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service
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9797 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	2018	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$			
		\$			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	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 2018 General Instructions for Certain Information Returns.
		\$			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	6 Domestic production activities deduction		
		\$	\$		
Street address (including apt. no.)			7 Investment credit		
			\$		
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment		
		\$	\$		
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	10 Other credits and deductions			
		\$			

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

Exhibit S

Form 1099-Q

3131 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">2018</div>	OMB No. 1545-1760 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$			
		2 Earnings			
		\$			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	<input type="checkbox"/>	1.17 in
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary		
Street address (including apt. no.)		• Qualified tuition program—	3.30 in		
		Private <input type="checkbox"/> or State <input type="checkbox"/>	2.55 in		
City or town, state or province, country, and ZIP or foreign postal code		• Coverdell ESA	<input type="checkbox"/>		
Account number (see instructions)					

Copy A
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 File with Form 1099
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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, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">2018</div>	OMB No. 1545-1760 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$			
		2 Earnings			
		\$			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	<input type="checkbox"/>	Copy A
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary		
Street address (including apt. no.)		• Qualified tuition program—	3.30 in		
		Private <input type="checkbox"/> or State <input type="checkbox"/>	2.55 in		
City or town, state or province, country, and ZIP or foreign postal code		• Coverdell ESA	<input type="checkbox"/>		
Account number (see instructions)					

Copy A
 For Internal Revenue Service Center
 File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

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, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">2018</div>	OMB No. 1545-1760 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$			
		2 Earnings			
		\$			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	<input type="checkbox"/>	Copy A
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary		
Street address (including apt. no.)		• Qualified tuition program—	3.30 in		
		Private <input type="checkbox"/> or State <input type="checkbox"/>	2.55 in		
City or town, state or province, country, and ZIP or foreign postal code		• Coverdell ESA	<input type="checkbox"/>		
Account number (see instructions)					

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 For Internal Revenue Service Center
 File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.

Form 1099-Q Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

Exhibit T

Form 1099-R

9898 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.			1 Gross distribution		OMB No. 1545-0119 2018 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
			2a Taxable amount					
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
RECIPIENT'S name			5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
Street address (including apt. no.)			7 Distribution code(s)		8 Other			
City or town, state or province, country, and ZIP or foreign postal code			9a Your percentage of total distribution %		9b Total employee contributions %			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld		13 State/Payer's state no.		14 State distribution
Account number (see instructions)		Date of payment	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
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.			1 Gross distribution		OMB No. 1545-0119 2018 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
			2a Taxable amount					
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
RECIPIENT'S name			5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
Street address (including apt. no.)			7 Distribution code(s)		8 Other			
City or town, state or province, country, and ZIP or foreign postal code			9a Your percentage of total distribution %		9b Total employee contributions %			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld		13 State/Payer's state no.		14 State distribution
Account number (see instructions)		Date of payment	15 Local tax withheld		16 Name of locality		17 Local distribution	

Form 1099-R Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

Exhibit U

Form 1099-S

7575 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
Account number (see instructions)		6 Buyer's part of real estate tax		
		\$		

Form **1099-S** Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
Account number (see instructions)		6 Buyer's part of real estate tax		
		\$		

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

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	<div style="font-size: 2em; font-weight: bold;">2018</div> <div style="font-weight: bold;">Form 1099-S</div>	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
Account number (see instructions)		6 Buyer's part of real estate tax		
		\$		

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

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b) 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 TIN	EMPLOYEE'S TIN	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 TIN of corporation whose stock is being transferred		
Account number (see instructions)				

Form 3921 (Rev. October 2017) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b) 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 TIN	EMPLOYEE'S TIN	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 TIN of corporation whose stock is being transferred		
Account number (see instructions)				

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2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b) 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 TIN	EMPLOYEE'S TIN	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 TIN of corporation whose stock is being transferred		
Account number (see instructions)				

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Exhibit W

Form 5498

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TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747 2018 Form 5498		IRA Contribution Information
		2 Rollover contributions			
TRUSTEE'S or ISSUER'S TIN		3 Roth IRA conversion amount	4 Recharacterized contributions		Copy A
		5 FMV of account			
PARTICIPANT'S TIN		6 Life insurance cost included in box 1	6 Life insurance cost included in box 1		For Internal Revenue Service Center
		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>			
PARTICIPANT'S name		8 SEP contributions	9 SIMPLE contributions		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2019 <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	12b RMD amount		
		13a Postponed/late contrib.	13b Year	13c Code	
		14a Repayments	14b Code		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)		

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

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747 2018 Form 5498		IRA Contribution Information
		2 Rollover contributions			
TRUSTEE'S or ISSUER'S TIN		3 Roth IRA conversion amount	4 Recharacterized contributions		Copy A
		5 FMV of account			
PARTICIPANT'S TIN		6 Life insurance cost included in box 1	6 Life insurance cost included in box 1		For Internal Revenue Service Center
		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>			
PARTICIPANT'S name		8 SEP contributions	9 SIMPLE contributions		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Street address (including apt. no.)		10 Roth IRA contributions	11 Check if RMD for 2019 <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	12b RMD amount		
		13a Postponed/late contrib.	13b Year	13c Code	
		14a Repayments	14b Code		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)		

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

Exhibit Y

Form 1042-S

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding			2018		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form1042S for instructions and the latest information.					Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER			AMENDED		AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3a Exemption code		3b Tax rate		3c Ch. 3 status code	3d Ch. 4 status code
5 Withholding allowance		6 Net income		7a Federal tax withheld		7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		8 Tax withheld by other agents
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)		10 Total withholding credit (combine boxes 7a, 8, and 9)		11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN		12b Ch. 3 status code
12c Ch. 4 status code		12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)		12f Country code		12g Foreign taxpayer identification number, if any
12h Address (number and street)		12i City or town, state or province, country, ZIP or foreign postal code		12j City or town, state or province, country, ZIP or foreign postal code		12k Recipient's U.S. TIN, if any		12l Recipient's GIIN
12m Recipient's date of birth (YYYYMMDD)		12n Primary Withholding Agent's Name (if applicable)		12o Primary Withholding Agent's EIN		12p Check if pro-rata basis reporting <input type="checkbox"/>		12q Intermediary or flow-through entity's EIN, if any
12r Ch. 3 status code		12s Ch. 4 status code		12t Intermediary or flow-through entity's name		12u Intermediary or flow-through entity's GIIN		12v Country code
12w Foreign tax identification number, if any		12x Address (number and street)		12y City or town, state or province, country, ZIP or foreign postal code		12z Payer's name		12aa Payer's TIN
12ab Recipient's name		12ac Recipient's country code		12ad Payer's GIIN		12ae Ch. 3 status code		12af Ch. 4 status code
12ag Address (number and street)		12ah City or town, state or province, country, ZIP or foreign postal code		12ai State income tax withheld		12aj Payer's state tax no.		12ak Name of state
12al City or town, state or province, country, ZIP or foreign postal code								

0.35 in

0.35 in

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form 1042-S (2018)

26 CFR § 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.

(Also: Part 1, §§ 951, 965, 4982)

Rev. Proc. 2018-47

SECTION 1. PURPOSE

This revenue procedure provides guidance under § 4982 of the Internal Revenue Code (Code) for regulated investment companies (RICs) on the treatment of amounts that § 965 requires to be included in gross income under § 951(a)(1) for the excise tax year ended on December 31, 2017.

SECTION 2. BACKGROUND

.01 Section 4982(a) imposes an excise tax on most RICs for each calendar year equal to 4 percent of the excess of the required distribution for the calendar year over the distributed amount for the calendar year. Under § 4982(b), a RIC's required distribution for a calendar year generally is the sum of 98 percent of the RIC's ordinary income for the calendar year (determined under § 4982(e)(1)), plus 98.2 percent of the RIC's capital gain net income for the one-year period ending on October 31 of the calendar year (determined under § 4982(e)(2)), plus any prior year shortfall (determined under § 4982(b)(2)). Under § 4982(c), the distributed amount for a calendar year generally is the sum of the RIC's deductions for dividends paid during the calendar year (subject to limitations described in § 4982(c)(3)), plus any amount on which tax is imposed under § 852(b)(1) or (3)(A) for a taxable year ending in the calendar year, plus any prior year overdistribution (determined under § 4982(c)(2)).

.02 Many items of ordinary income, such as dividends and interest, are periodic and relatively predictable in amount. When § 4982 was added to the Code by the Tax Reform Act of 1986, P.L. 99-514, 100 Stat. 2085, it provided that a RIC's required distribution for a calendar year was based in part on the RIC's ordinary income for the entire calendar year. Capital gains and losses are more likely to arise from sales or exchanges, and their tax consequences may be affected by sub-

sequent transactions. Section 4982, as originally enacted, provided an October 31 year-end for computing the portion of the required distribution that is based on capital gain net income, which allows time for a RIC to make the required distribution by December 31 after the amount of its capital gain net income is known.

.03 Section 4982 has been amended several times to provide an October 31 year-end for measuring various non-periodic items of ordinary income. The Technical and Miscellaneous Revenue Act of 1988, P.L. 100-647, 102 Stat. 3342, added § 4982(e)(5), which provided that any post-October foreign currency gain or loss attributable to a § 988 transaction is taken into account in computing the following calendar year's ordinary income of the RIC. The Taxpayer Relief Act of 1997, P.L. 105-34, 111 Stat. 788, added § 4982(e)(6), which provided for a deemed October 31 year-end for applying § 1296 (relating to a mark-to-market election for marketable stock in a passive foreign investment company (PFIC)) and for deferral of any post-October gain or loss from an actual disposition of stock in a PFIC with respect to which a § 1296 election has been made to the next year for purposes of computing the ordinary income of the RIC under § 4982(e)(1). The RIC Modernization Act of 2010, P.L. 111-325, 124 Stat. 3537, expanded the scope of § 4982(e)(5) beyond foreign currency gain and loss attributable to § 988 transactions to include other "specified gains and losses" as discussed under section 2.04 of this revenue procedure and expanded the scope of § 4982(e)(6) beyond § 1296 to include other "specified mark to market provisions" described in § 4982(e)(6)(B).

.04 Section 4982(e)(5) defers ordinary income from "specified gains and losses" that occur after October 31 of a calendar year to January 1 of the following calendar year for purposes of § 4982. Specified gains and losses are defined as ordinary gain or loss from the sale, exchange, or other disposition of property (including the termination of a position with respect to such property). The term includes any foreign currency gain or loss attributable to a § 988 transaction (within the meaning of § 988) and any gain or loss on market-

able shares of a PFIC that are marked to market under § 1296.

.05 Section 965 was amended by "An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018," P.L. 115-97, 131 Stat. 2054 (2017) (Act). Section 965(a), as amended, provides that for the last taxable year of a deferred foreign income corporation (DFIC) (as defined in § 965(d)(1)) that begins before January 1, 2018, the subpart F income of the corporation (as otherwise determined for such taxable year under § 952) will be increased by the greater of (1) the accumulated post-1986 deferred foreign income (as defined in § 965(d)(2)) of such corporation determined as of November 2, 2017, or (2) the accumulated post-1986 deferred foreign income of such corporation determined as of December 31, 2017. Section 965(b) may cause the amount of the inclusion under § 965(a) to be reduced, and § 965(c) provides a deduction to a United States shareholder of a DFIC in the year that the United States shareholder has an inclusion under § 951(a)(1) by reason of § 965.

.06 If the taxable year of a DFIC is the calendar year, the subpart F income of the DFIC will be increased by the amount described in § 965(a) for the taxable year of the DFIC ended December 31, 2017. Under §§ 951(a)(1)(A) and 965(e)(2), a RIC that is a United States shareholder (as defined in § 951(b)) of such DFIC must include in gross income its pro rata share of the DFIC's subpart F income for its taxable year that includes or ends on December 31, 2017. Section 4982(e)(1)(C) provides that for excise tax purposes, the ordinary income portion of the required distribution is determined by treating the calendar year as a RIC's taxable year. As a result, amounts included in a RIC's income under § 951(a)(1), by reason of § 965, from a calendar-year DFIC, increase the RIC's 2017 required distribution under § 4982.

.07 The Act was enacted on December 22, 2017, and contained provisions that required certain RICs both to compute the amount of a new type of inclusion and to make corresponding distributions by December 31, 2017. The Internal Revenue Service (Service) received requests for relief from taxpayers who cited the admin-

istrative burden of obtaining information from a DFIC, computing the required amounts, and making the required distributions in a brief amount of time. An inclusion under § 951(a) by reason of § 965 is not a specified gain under § 4982(e)(5) because it is not an ordinary gain from the sale, exchange, or other disposition of property. The inclusion is, however, a non-periodic item of ordinary income required to be computed as of November 2, 2017, and December 31, 2017. Thus, the period during which a RIC could pay dividends in respect of an inclusion under § 951(a)(1) by reason of § 965 with respect to a calendar-year DFIC ended very shortly after the amendment of § 965 and on the same date that the amount of any inclusion could be computed. The Department of the Treasury and the Service have determined that,

in such cases, it is in the interest of sound tax administration to allow additional time for a RIC to make the required distribution under § 4982.

SECTION 3. SCOPE

This revenue procedure applies to any amount that § 965 would (but for this revenue procedure) require a RIC to include in gross income under § 951(a)(1) for the RIC's excise tax year ended on December 31, 2017 (a 2017 Inclusion).

SECTION 4. APPLICATION

The Service will not challenge a RIC's treatment of a 2017 Inclusion if the RIC (1) treats the 2017 Inclusion in the same manner as a specified gain (within the meaning of § 4982(e)(5)(B)(i)) that (but for § 4982(e)(5)) would be properly taken into

account during the portion of the RIC's 2017 excise tax year that is after October 31; and (2) treats any deduction under § 965(c) attributable to the 2017 Inclusion in the same manner as a specified loss (within the meaning of § 4982(e)(5)(B)(ii)) that (but for § 4982(e)(5)) would be properly taken into account during the portion of the RIC's 2017 excise tax year that is after October 31.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Grace Cho of the Office of Associate Chief Counsel (Financial Institutions & Products). For further information regarding this revenue procedure contact Ms. Cho at (202) 317-6945 (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 substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

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

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

Abbreviations

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

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

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

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

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¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–01 through 2018–26 is in Internal Revenue Bulletin 2018–26, dated June 27, 2018.

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¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–01 through 2018–26 is in Internal Revenue Bulletin 2018–26, dated June 27, 2018.

Internal Revenue Service

Washington, DC 20224

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