

# **Revenue Procedure 2015-35**

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## **Publication 1179**

### **General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns**



Department of the Treasury  
**Internal Revenue Service**

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

26 CFR 601.602:

Forms and instructions. (Also Part 1, Sections 170, 220, 401(a), 403(a), 403(b), 408, 408A, 457(b) 529, 530, 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050W, 1.401(a)(9), 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441-5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6047-2, 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, 1.6050W-1.)

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# Part 1

## General Information

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### Section 1.1 – Overview of Revenue Procedure 2015-35/What's New

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#### 1.1.1 Purpose

The purpose of this revenue procedure to set forth the 2015 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.
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#### 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

<b>Form</b>	<b>Title</b>
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

### 1.1.3 Scope

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

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

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

**Caution.** Beginning January 1, 2014, financial institutions that are required to report payments made under chapters 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 2015 General Instructions for Certain Information Returns and the 2015 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.

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**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. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or outside the U. S. 304-263-8700 (not a toll-free number). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not a toll-free number). You may also send questions to the call site via the Internet at [mccirp@irs.gov](mailto:mccirp@irs.gov).  
**Note.** IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Electronic Filing of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G, for information on waivers and extensions of time.
- For other tax information related to business returns or accounts, call 1-800-829-4933. Persons with hearing or speech disabilities with access to TTY/TDD equipment can call 1-800-829-4059 to ask tax account questions or to order forms and publications.

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

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**1.1.5  
What's New**

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

**FATCA filing requirements of certain foreign financial institutions (FFIs).** An FFI with a chapter 4 requirement to report a U.S. account maintained by the FFI that is held by a specified U.S. person may satisfy this requirement by reporting on Form(s) 1099 (listed below) under the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B). Additionally, a U.S. payer may satisfy its chapter 4 requirement to report such a U.S. account by reporting on Form(s) 1099. See Regulations sections 1.1471-4(d)(2)(iii)(A).

Information for these FFIs has been added to the General Instructions for Certain Information Returns.

- Form 1099-DIV Dividends and Distributions,
- Form 1099-INT Interest Income,
- Form 1099-MISC Miscellaneous Income,
- Form 1099-OID Original Issue Discount, and

**Truncating taxpayer identifying numbers on payee statements.** Final regulations have been issued that allow issuers to truncate payee identifying numbers on all payee statements covered by these instructions, except for Form W2-G. See *Recipient Information* under Instructions for Preparing Paper Forms That Will Be Filed With the IRS, later.

**Substitute forms for Form 1042-S.** As of 2015 paper substitutes for Form 1042-S may no longer contain multiple income types for the same recipient (except Copy E retained by the withholding agent). Copies B, C, and D **must** be identical to the IRS form. See *Part 5*, later.

**New Form 1098-Q.** New Form 1098-Q, Qualifying Longevity Annuity Contract Information, is used to report the status of longevity annuity contracts held by defined contribution plans, IRAs, and eligible governmental plans, to participants. See Form 1098-Q and its instructions for more information available at [www.irs.gov/form1098q](http://www.irs.gov/form1098q).

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

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## Section 1.2 – Definitions

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### 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*.

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**1.2.2  
Filer** Filer means the person or organization required by law to file with the IRS a form listed in *Section 1.1.2* with the IRS. As outlined earlier, a filer may be a payer, creditor, payment settlement entity, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions; trustee or issuer of any educational savings account, individual retirement arrangement or medical savings account; lender who acquires an interest in secured property or who has reason to know that the property has been abandoned, 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.

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**1.2.3  
Substitute Form** Substitute form means a paper substitute of Copy A of an official form listed in *Section 1.1.2* that totally conforms to the provisions in this revenue procedure.

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**1.2.4  
Substitute Form  
Recipient  
Statement** Substitute form recipient statement means a paper statement of the information reported on a form listed in *Section 1.1.2*. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

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**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.

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

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**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 totally conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury–Internal Revenue Service should be included on all such forms.



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

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

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

You may also contact the Substitute Forms Program via e-mail at [substituteforms@irs.gov](mailto: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.

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**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. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on Forms 1096 or Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, 1042-S, or any payee copies, with the following exceptions:

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

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

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

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

As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S are

subject to annual review and possible change. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:P:TP, 5000 Ellin Road, C6-440, Lanham, MD 20706 or [substituteforms@irs.gov](mailto:substituteforms@irs.gov).

**1.3.3  
Copy A  
Specifications**

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

- \$50 per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$500,000 per year (\$175,000 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 \$1,500,000 per year (\$500,000 for small businesses).
- \$250 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$3,000,000 per year (\$1,000,000 for small businesses).

**1.3.4  
Copy B and Copy  
C Specifications**

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

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

<b>Form</b>	<b>Recipient</b>
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

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

Copy C of the following forms are:

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

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

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

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**Section 2.1 – Specifications**

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**2.1.1**  
**General**  
**Requirements**

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The “VOID” checkbox is in print position 25 (1.9” from left vertical line of the form). The “CORRECTED” check box is in print position 33 (2.7” from left vertical line of the form). Measurements are generally from the left edge of the paper, not including the perforated strip.

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

**2.1.2**  
**Color and Paper**  
**Quality**

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

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent—g/m <sup>2</sup>	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

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**2.1.3  
Chemical  
Transfer Paper**

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

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

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

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**2.1.4  
Printing**

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

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

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

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

Separation between fields must be 0.1 inch.

Other printing requirements are discussed below.

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**2.1.5  
OCR  
Specifications**

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

The following testers and ranges are acceptable:

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

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

**Note.** The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Absolute or – paper setting under an Illuminate 5000 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

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**2.1.6  
Typography**

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

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

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**2.1.7  
Dimensions**

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

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

There is a .33 inch top margin from the top of the corrected box, and a .2 to .25 inch right margin, with a +/-  $\frac{1}{20}$  (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 EE* in this revenue procedure for correct form measurements.

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

The depth of the individual trim size of each form on a page must be  $3\frac{1}{8}$  inches, the same depth as the official form, or otherwise indicated.

**Exceptions.** The depth of Forms 1097-BTC, 1098-Q, 1099-B, 1099-DIV, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-R, 5498, and 1042-S is  $5\frac{1}{2}$  inches.

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**2.1.8  
Perforation**

Copy A (three per page and two per page) of privately printed continuous substitute forms must be perforated at each 11" 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 three or two forms per 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.

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**2.1.9  
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 of the form (C, D, or E) 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 2015 General Instructions for Certain Information Returns” on Form 1096;
- “For Privacy Act and Paperwork Reduction Act Notice, see instructions” on Form 1042-S; and
- “For Privacy Act and Paperwork Reduction Act Notice, see the 2015 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, and
- No part of the indicia is within one print position of the scannable area.

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

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

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

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

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**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 (SSN, ITIN, ATIN, or 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 [www.irs.gov/irb/2014-31\\_IRB/ar07.html](http://www.irs.gov/irb/2014-31_IRB/ar07.html).

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

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**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.

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**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 2015 General Instructions for Certain Information Returns. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart showing which form must be filed to report a particular payment is included in the 2015 General Instructions for Certain Information Returns.

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

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**Section 3.1 – General**

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**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.

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

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**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 Form W2-G.

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

<b>Item</b>	<b>Substitute Form W-2G (Copy A)</b>
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 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 1/2 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a .33 inch top margin from the top of the corrected box, and a 1/2 inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

## Part 4

# Substitute Statements to Form Recipients and Form Recipient Copies

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### Section 4.1 – Specifications

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#### 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.

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#### 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 (form recipient statement) if it contains the same information as the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except for state income tax withholding information.

**Note.** Many of the information returns now include boxes for providing state withholding information as part of the official form, 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 Regulation section 1.671-5. The substitute statement should disclose to the payee that such supplementary information is not furnished to the IRS. See *Section 4.3* for additional requirements when providing supplemental information with the Form 1099-B that is not furnished to the IRS.

**Form 1099-B.** For transactions reportable on Form 8949, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2015 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 2015 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

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

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

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

1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
2. The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
3. The form recipient statement must contain the following in bold and conspicuous type:  
**This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.**
4. The box caption **“Federal income tax withheld”** must be in boldface type or otherwise highlighted on the form recipient statement.
5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Part 5*.
6. The form recipient statement must contain the tax year (for example, 2015), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.
7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.
8. Each recipient statement of Forms 1099-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.
9. A mutual fund family may state separately on one document (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each



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

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

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

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

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

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

1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
2. The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the filer and of the recipient, and any other information required by the official form.
3. Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-Q, 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-R, 3921, 3922, 5498, and 5498-ESA are encouraged to furnish telephone numbers at which recipients of the forms(s) can reach a person familiar with information reported.

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

**Exception.** If you are reporting a payment as “Other income” in box 3 of Form 1099-MISC, you may substitute appropriate language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to “Beneficiary payments” or something similar. **Note.** You cannot make this change on Copy A.

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

5. You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipients income tax return. For payments reported on Forms 1099-B, and 1099-CAP, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.
6. If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards:
  - All copies must be clearly legible,
  - All copies must be able to be photocopied, and
  - Fading must not diminish legibility and the ability to photocopy.In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.
7. You may use a Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099-S found in *Section 4.4.2* and indicate which information on the Settlement Statement is being reported to the IRS on Form 1099-S.

8. For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate. In addition, the state withholding information may be provided separate and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.
9. On Copy C of Form 1099-LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
10. If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.
11. Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

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## Section 4.2 – Composite Statements

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### 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 form 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, 1098 or 1099-A) on a composite statement with the information required on the forms listed in the preceding sentence.

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

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any

information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.

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

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

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

**Exceptions:**

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

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

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

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### 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.

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### 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.

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## Section 4.4 – Required Legends

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### 4.4.1 Required Legends for Forms 1098

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

- Form 1098
  1. “The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage

interest or for these points or because you did not report this refund of interest on your return.”

2. **Caution.** “The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

- Form 1098-C -: Copy B -“In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**” Copy C -“This information is being furnished to the Internal Revenue Service unless box 7 is checked.”
- Form 1098-E -“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”
- Form 1098-MA -“This is important tax information and is being furnished to the Internal Revenue Service.”
- Form 1098-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.”

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#### 4.4.2 Required Legends for Forms 1099 and W-2G

- Forms 1099-A, 1099-C, and 1099-CAP: Copy B -“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”
- Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q: Copy B- “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”
- Form 1099-LTC: Copy B - “This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C - “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”
- Form 1099-R: Copy B - “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy

to your return.” Copy C - “This information is being furnished to the Internal Revenue Service.”

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

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

Recipient statements for these forms must contain the following legends:

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

- Form 5498-SA -“The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”

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

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

### 4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098-E	Copy B “For Borrower”; Copy C “For Recipient.”
1098-MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098-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, and 1099-Q	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.”



<b>Form</b>	<b>Title</b>
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-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.”
1042-S	Copy B “For Recipient”; Copies C and D “For Recipient” and “Attach to any Federal Tax return you file”; Copy E: “For Withholding Agent”.

**4.5.3  
Perforations**

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



## Section 4.6 – Electronic Delivery of Recipient Statements

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### 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, CAP, DIV, G, H, INT, K, LTC, MISC, OID, PATR, Q, R, S, SA, 3921, 3922, 5498, 5498-ESA, 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 can not furnish Form 1098-C electronically. Perforation (see *Section 2.1.8*) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

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

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### 4.6.2 Consent

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in boxes 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 recipients information.

- A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.
- 

**4.6.3  
Format, Posting,  
and Notification**

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- Post, on or before the January 31 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in boxes 8 or 14) due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

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

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

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**Section 5.1 – Paper Substitutes for Form 1042-S**

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**5.1.1  
Paper Substitutes**

Paper substitutes of Copies A, B, C, and D for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, that totally conform to the format and size of the official form may be privately printed without prior approval from the Internal Revenue Service.

**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.

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**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.

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

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**5.1.4 Instructions For Withholding Agents** Instructions for withholding agents:

- Only original copies may be filed with the Service. Reproductions are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- The term “Recipient’s GIIN” means the global intermediary identification number assigned to a recipient that is a participating FFI (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “AMENDED” and “PRO-RATA BASIS REPORTING” boxes must be printed at the top center of the form under the title and checked, if applicable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found in *Section 5.1.6*,

following. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

**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. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one 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 file 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") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service," Copies B, C, and D "for Recipient," and Copy E "for Withholding Agent."
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.
Dimensions	<ul style="list-style-type: none"> <li>• The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format.</li> </ul>
	<ul style="list-style-type: none"> <li>• The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes.</li> </ul>

Property	Substitute Form 1042-S Format Requirements
	<ul style="list-style-type: none"> <li>• Copies A, B, C, and D, must conform to the official IRS form. No size variations are permitted.</li> </ul>
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.

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

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### 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.

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### 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 5.1.5*, earlier.

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**5.2.3  
Required  
Explanation to  
Users**

All substitute forms must state the Privacy Act and Paperwork Reduction Act Notice as listed in *Section 2.1.9*, 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.

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## **Section 5.3 – Ordering Forms and Instructions**

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You can order official IRS Forms (Forms 1096, 1098, 1099's, W-2G, 1042S, and any other forms mentioned in this publication), instructions, and information copies of federal tax material by going to [www.irs.gov/Forms-&-Pubs/Order-Products](http://www.irs.gov/Forms-&-Pubs/Order-Products).

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

**Exception.** Forms 1098-MA and 1042-S can be printed in black ink as specified in *Section 5.1.6*, earlier.

## **Section 5.4 – Effect on Other Revenue Procedures**

**5.4.1  
Other Revenue  
Procedures**

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Revenue Procedure 2014-44, 2014-32, I.R.B. 270, dated August 4, 2014, is superseded by this revenue procedure.

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# Part 6

## Exhibits

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### Section 6.1 – Exhibits of Forms in the Revenue Procedure

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#### 6.1.1 Purpose

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

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

*Exhibit B* contains the general measurements for forms printed 2-to-a-page. All 2-to-1-page forms, except Form 1042-S, are 4.5" in height within the border lines. Form 1042-S is 4.25 " in height within the border lines. *Exhibit C* contains the general measurements for forms printed 3-to-a-page. All 3-to-a-page forms are 2.83" in height within the border lines. The printed area of all forms is 7.3" wide.

All of the exhibits in this publication were updated to include all of the 2015 revisions for those forms that have been revised.

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#### 6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

#### 6.2 Exhibits

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





# Exhibit B

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED <span style="float: right;">6.25in</span>		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 4.50 in		<b>1</b> Total \$	<span style="font-size: 2em;"><b>2015</b></span> Form <b>1097-BTC</b>
FORM 1097-BTC ISSUER'S federal identification number 1.33 in		<b>2a</b> Code	
RECIPIENT'S federal identification number 2.80 in		<b>2b</b> Unique Identifier	
RECIPIENT'S name 3.40 in		<b>3</b> Bond type 1.40 in	<b>4</b>
Street address (including apt. no.) 7.30 in		<b>5a</b> January \$	<b>5b</b> February \$
City or town, state or province, country, and ZIP or foreign postal code		<b>5c</b> March \$	<b>5d</b> April \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others 1 in		<b>5e</b> May \$	<b>5f</b> June \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others 1 in		<b>5g</b> July \$	<b>5h</b> August \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others 1 in		<b>5i</b> September \$	<b>5j</b> October \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others 1 in		<b>5k</b> November \$	<b>5l</b> December \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others 1 in		<b>6</b> Comments	
Form <b>1097-BTC</b> Cat. No. 54293T <a href="http://www.irs.gov/form1097btc">www.irs.gov/form1097btc</a> Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>	

  

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Total \$	<span style="font-size: 2em;"><b>2015</b></span> Form <b>1097-BTC</b>
FORM 1097-BTC ISSUER'S federal identification number		<b>2a</b> Code	
RECIPIENT'S federal identification number		<b>2b</b> Unique Identifier	
RECIPIENT'S name		<b>3</b> Bond type	<b>4</b>
Street address (including apt. no.)		<b>5a</b> January \$	<b>5b</b> February \$
City or town, state or province, country, and ZIP or foreign postal code		<b>5c</b> March \$	<b>5d</b> April \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>5e</b> May \$	<b>5f</b> June \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>5g</b> July \$	<b>5h</b> August \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>5i</b> September \$	<b>5j</b> October \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>5k</b> November \$	<b>5l</b> December \$
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>6</b> Comments	
Form <b>1097-BTC</b> Cat. No. 54293T <a href="http://www.irs.gov/form1097btc">www.irs.gov/form1097btc</a> Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>	

# Exhibit C

8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901  <b>2015</b> Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	PAYER'S social security number	\$	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence	
Street address (including apt. no.)		\$	
City or town, state or province, country, and ZIP or foreign postal code		3 Refund of overpaid interest	
Account number (see instructions)		4	
Form 1098 Cat. No. 14402K www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service		5	.85 in
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>			
8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901  <b>2015</b> Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	PAYER'S social security number	\$	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence	
Street address (including apt. no.)		\$	
City or town, state or province, country, and ZIP or foreign postal code		3 Refund of overpaid interest	
Account number (see instructions)		4	
Form 1098 Cat. No. 14402K www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service		5	.85 in
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>			
8181 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901  <b>2015</b> Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Mortgage interest received from payer(s)/borrower(s)	<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
RECIPIENT'S federal identification no.	PAYER'S social security number	\$	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence	
Street address (including apt. no.)		\$	
City or town, state or province, country, and ZIP or foreign postal code		3 Refund of overpaid interest	
Account number (see instructions)		4	
Form 1098 Cat. No. 14402K www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service		5	.85 in

# Exhibit D

7878 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1959	
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>2015</b> Form <b>1098-C</b>	
		<b>1</b> Date of contribution	
DONEE'S federal identification number		<b>2a</b> Odometer mileage	
DONOR'S identification number		<b>2b</b> Year <b>2c</b> Make <b>2d</b> Model	
DONOR'S name 7.16 in		<b>3</b> Vehicle or other identification number 2.80 in	
Street address (including apt. no.)		<b>4a</b> <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
City or town, state or province, country, and ZIP or foreign postal code		<b>4b</b> Date of sale	
<b>5a</b> <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		<b>4c</b> Gross proceeds from sale (see instructions) \$	
<b>5b</b> <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		<b>Copy A</b>  For Internal Revenue Service Center File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
<b>5c</b> Donee certifies the following detailed description of material improvements or significant intervening use and duration of use 7.30 in			
<b>6a</b> Did you provide goods or services in exchange for the vehicle? . . . . . ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>		For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
<b>6b</b> Value of goods and services provided in exchange for the vehicle \$			
<b>6c</b> 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"/>			
<b>7</b> 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"/>			

# Exhibit E

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-1576  <b>2015</b>  Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
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)		2 Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E      Cat. No. 25088U      www.irs.gov/form1098e      Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>		

  

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-1576  <b>2015</b>  Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
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)		2 Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E      Cat. No. 25088U      www.irs.gov/form1098e      Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>		

  

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			OMB No. 1545-1576  <b>2015</b>  Form 1098-E	<b>Student Loan Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number				
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		<b>Copy A</b> For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
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)		2 Check if box 1 does <b>not</b> include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E      Cat. No. 25088U      www.irs.gov/form1098e      Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>		

# Exhibit F

VOID     CORRECTED    ← 4.95 in →

FILER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 <b>2015</b> Form <b>1098-MA</b>	<p style="text-align: center;"><b>Mortgage Assistance Payments</b></p> <p style="text-align: center;"><b>Copy A</b></p> <p style="text-align: center;"><b>For Internal Revenue Service Center</b></p> <p style="font-size: small;">For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</p>
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments		
		\$		
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments		
		\$		
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments		
		\$		
City, state, and ZIP code (optional)				
Account number (optional)				

Form **1098-MA**    Cat. No. 58017D    [www.irs.gov/form1098ma](http://www.irs.gov/form1098ma)    Department of the Treasury - Internal Revenue Service

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VOID     CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 <b>2015</b> Form <b>1098-MA</b>	<p style="text-align: center;"><b>Mortgage Assistance Payments</b></p> <p style="text-align: center;"><b>Copy A</b></p> <p style="text-align: center;"><b>For Internal Revenue Service Center</b></p> <p style="font-size: small;">For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</p>
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments		
		\$		
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments		
		\$		
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments		
		\$		
City, state, and ZIP code (optional)				
Account number (optional)				

Form **1098-MA**    Cat. No. 58017D    [www.irs.gov/form1098ma](http://www.irs.gov/form1098ma)    Department of the Treasury - Internal Revenue Service

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VOID     CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221 <b>2015</b> Form <b>1098-MA</b>	<p style="text-align: center;"><b>Mortgage Assistance Payments</b></p> <p style="text-align: center;"><b>Copy A</b></p> <p style="text-align: center;"><b>For Internal Revenue Service Center</b></p> <p style="font-size: small;">For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</p>
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments		
		\$		
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments		
		\$		
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments		
		\$		
City, state, and ZIP code (optional)				
Account number (optional)				

Form **1098-MA**    Cat. No. 58017D    [www.irs.gov/form1098ma](http://www.irs.gov/form1098ma)    Department of the Treasury - Internal Revenue Service

# Exhibit G

7474 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S federal identification no.		OMB No. 1545-2234		<div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-weight: bold;">Form 1098-Q</div>		<div style="font-weight: bold;">Qualifying Longevity Annuity Contract Information</div>			
1.5 in		PARTICIPANT'S taxpayer identification no.		0.50 in		2015							
1a Annuity amount on start date		1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>		0.4 in		<div style="font-weight: bold;">Copy A For Internal Revenue Service Center</div>		<div style="font-weight: bold;">File with Form 1096.</div>			
\$		\$		3 Total premiums		4 FMV of QLAC							
0.6 in		0.4 in		\$		\$		<div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</div>					
PARTICIPANT'S name		5a January		dd		5b February						dd	
0.5 in		\$		\$		0.34 in		\$		dd			
0.6 in		5c March		dd		5d April		dd					
Street address (including apt. no.)		\$		\$		5e May		dd				5f June	
0.3 in		5g July		dd		5h August		dd					
City or town, state or province, country, and ZIP or foreign postal code		\$		\$		5i September		dd					
0.5 in		5k November		dd		5l December		dd					
Account number (see instructions)		\$		\$		1.0 in		0.4 in					
0.5 in		Plan no.		Plan sponsor's employer identification no.		Name of plan		Plan sponsor's employer identification no.					
Form 1098-Q		Cat. No. 67073Z		www.irs.gov/form1098q		Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page					

  

7474 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S federal identification no.		OMB No. 1545-2234		<div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-weight: bold;">Form 1098-Q</div>		<div style="font-weight: bold;">Qualifying Longevity Annuity Contract Information</div>					
PARTICIPANT'S taxpayer identification no.		PARTICIPANT'S name		5a January		dd						5b February		dd	
1a Annuity amount on start date		1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>		3 Total premiums		4 FMV of QLAC		<div style="font-weight: bold;">Copy A For Internal Revenue Service Center</div>		<div style="font-weight: bold;">File with Form 1096.</div>			
\$		\$		\$		\$		\$							
PARTICIPANT'S name		5c March		dd		5d April		dd		<div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</div>					
Street address (including apt. no.)		\$		\$		5e May		dd						5f June	
City or town, state or province, country, and ZIP or foreign postal code		5g July		dd		5h August		dd							
Account number (see instructions)		\$		\$		5i September		dd						5j October	
Plan no.		5k November		dd		5l December		dd							
Name of plan		\$		\$		\$		\$						\$	
Plan sponsor's employer identification no.		Plan sponsor's employer identification no.		Name of plan		Plan sponsor's employer identification no.		Form 1098-Q		Cat. No. 67073Z		www.irs.gov/form1098q		Department of the Treasury - Internal Revenue Service	

# Exhibit H

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574  <b>2015</b>	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses \$		Form <b>1098-T</b>		
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2015 <input type="checkbox"/>		4 Adjustments made for a prior year \$		<b>Copy A For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
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 or 2 includes amounts for an academic period beginning January - March 2016 <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 \$		
Service Provider/Acct. No. (see instr.)						
Form <b>1098-T</b>		Cat. No. 25087J		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		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 \$	OMB No. 1545-1574  <b>2015</b>	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses \$		Form <b>1098-T</b>		
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2015 <input type="checkbox"/>		4 Adjustments made for a prior year \$		<b>Copy A For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
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 or 2 includes amounts for an academic period beginning January - March 2016 <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 \$		
Service Provider/Acct. No. (see instr.)						
Form <b>1098-T</b>		Cat. No. 25087J		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		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 \$	OMB No. 1545-1574  <b>2015</b>	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses \$		Form <b>1098-T</b>		
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2015 <input type="checkbox"/>		4 Adjustments made for a prior year \$		<b>Copy A For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
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 or 2 includes amounts for an academic period beginning January - March 2016 <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 \$		
Service Provider/Acct. No. (see instr.)						
Form <b>1098-T</b>		Cat. No. 25087J		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service
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# Exhibit I

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2015</div> Form 1099-A		<b>Acquisition or Abandonment of Secured Property</b>
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 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)				
Form <b>1099-A</b> Cat. No. 14412G    www.irs.gov/form1099a    Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		

  

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2015</div> Form 1099-A		<b>Acquisition or Abandonment of Secured Property</b>
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 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)				
Form <b>1099-A</b> Cat. No. 14412G    www.irs.gov/form1099a    Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		

  

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 <div style="font-size: 2em; font-weight: bold;">2015</div> Form 1099-A		<b>Acquisition or Abandonment of Secured Property</b>
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 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)				
Form <b>1099-A</b> Cat. No. 14412G    www.irs.gov/form1099a    Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		

1.30 in



# Exhibit J

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable check box on Form 8949		OMB No. 1545-0715		<b>Proceeds From Broker and Barter Exchange Transactions</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.					<b>2015</b> Form <b>1099-B</b>		
			1a Description of property (Example 100 sh. XYZ Co.)				
			1b Date acquired		1c Date sold or disposed		
PAYER'S federal identification number		RECIPIENT'S identification number		1d Proceeds		1e Cost or other basis	
				\$		\$	
				1f Code, if any		1g Adjustments	
						\$	
RECIPIENT'S name			2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <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"/>		
					← 2.60 in →		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		8 Profit or (loss) realized in 2015 on closed contracts		9 Unrealized profit or (loss) on open contracts—12/31/2014	
				\$		\$	
CUSIP number			10 Unrealized profit or (loss) on open contracts—12/31/2015		11 Aggregate profit or (loss) on contracts		
			0.60 in				
14 State name		15 State identification no.	16 State tax withheld		12		13 Bartering
			\$		\$		\$

**Copy A**  
For Internal Revenue Service Center File with Form 1096.  
For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.

Form **1099-B** Cat. No. 14411V www.irs.gov/form1099b Department of the Treasury - Internal Revenue Service  
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7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable check box on Form 8949		OMB No. 1545-0715		<b>Proceeds From Broker and Barter Exchange Transactions</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.					<b>2015</b> Form <b>1099-B</b>		
			1a Description of property (Example 100 sh. XYZ Co.)				
			1b Date acquired		1c Date sold or disposed		
PAYER'S federal identification number		RECIPIENT'S identification number		1d Proceeds		1e Cost or other basis	
				\$		\$	
				1f Code, if any		1g Adjustments	
						\$	
RECIPIENT'S name			2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <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)		2nd TIN not <input type="checkbox"/>		8 Profit or (loss) realized in 2015 on closed contracts		9 Unrealized profit or (loss) on open contracts—12/31/2014	
				\$		\$	
CUSIP number			10 Unrealized profit or (loss) on open contracts—12/31/2015		11 Aggregate profit or (loss) on contracts		
14 State name		15 State identification no.	16 State tax withheld		12		13 Bartering
			\$		\$		\$

**Copy A**  
For Internal Revenue Service Center File with Form 1096.  
For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.

Form **1099-B** Cat. No. 14411V www.irs.gov/form1099b Department of the Treasury - Internal Revenue Service

# Exhibit K

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Cancellation of Debt</b>	
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	OMB No. 1545-1424
		2 Amount of debt discharged \$	<b>2015</b>
		3 Interest if included in box 2 \$	Form <b>1099-C</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description	
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt . . . . . <input type="checkbox"/>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$
Form <b>1099-C</b> Cat. No. 26280W    www.irs.gov/form1099c    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>	

  

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Cancellation of Debt</b>	
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	OMB No. 1545-1424
		2 Amount of debt discharged \$	<b>2015</b>
		3 Interest if included in box 2 \$	Form <b>1099-C</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description	
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt . . . . . <input type="checkbox"/>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$
Form <b>1099-C</b> Cat. No. 26280W    www.irs.gov/form1099c    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>	

  

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Cancellation of Debt</b>	
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	OMB No. 1545-1424
		2 Amount of debt discharged \$	<b>2015</b>
		3 Interest if included in box 2 \$	Form <b>1099-C</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description	
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt . . . . . <input type="checkbox"/>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$
Form <b>1099-C</b> Cat. No. 26280W    www.irs.gov/form1099c    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>	

# Exhibit L

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Date of sale or exchange OMB No. 1545-1814  <div style="text-align: center; font-size: 2em; font-weight: bold;">2015</div> Form <b>1099-CAP</b>	<b>2</b> Aggregate amount rec'd* \$
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		<b>3</b> No. of shares exchanged	<b>4</b> Classes of stock exchanged
SHAREHOLDER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.	
Form <b>1099-CAP</b> Cat. No. 35115M		www.irs.gov/form1099cap    Department of the Treasury - Internal Revenue Service	
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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Date of sale or exchange OMB No. 1545-1814  <div style="text-align: center; font-size: 2em; font-weight: bold;">2015</div> Form <b>1099-CAP</b>	<b>2</b> Aggregate amount rec'd* \$
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		<b>3</b> No. of shares exchanged	<b>4</b> Classes of stock exchanged
SHAREHOLDER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.	
Form <b>1099-CAP</b> Cat. No. 35115M		www.irs.gov/form1099cap    Department of the Treasury - Internal Revenue Service	
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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Date of sale or exchange OMB No. 1545-1814  <div style="text-align: center; font-size: 2em; font-weight: bold;">2015</div> Form <b>1099-CAP</b>	<b>2</b> Aggregate amount rec'd* \$
CORPORATION'S federal identification no.    SHAREHOLDER'S identification no.		<b>3</b> No. of shares exchanged	<b>4</b> Classes of stock exchanged
SHAREHOLDER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.	
Form <b>1099-CAP</b> Cat. No. 35115M		www.irs.gov/form1099cap    Department of the Treasury - Internal Revenue Service	
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# Exhibit M

9191     VOID     CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		<b>2015</b>	
		1b Qualified dividends			
				\$	
PAYER'S federal identification number		RECIPIENT'S identification number		2a Total capital gain distr.	
				\$	
RECIPIENT'S name ↑ .50 in ↓		2c Section 1202 gain		2b Unrecap. Sec. 1250 gain	
		\$		\$	
Street address (including apt. no.)		3 Nondividend distributions		2d Collectibles (28%) gain	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$		↑ .50 in ↓	
Account number (see instructions)		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
FATCA filing requirement <input type="checkbox"/>		12 State		13 State identification no.	
2nd TIN not. <input type="checkbox"/>		\$		14 State tax withheld	
				\$	

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

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9191     VOID     CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		<b>2015</b>	
		1b Qualified dividends			
				\$	
PAYER'S federal identification number		RECIPIENT'S identification number		2a Total capital gain distr.	
				\$	
RECIPIENT'S name		2c Section 1202 gain		2b Unrecap. Sec. 1250 gain	
		\$		\$	
Street address (including apt. no.)		3 Nondividend distributions		2d Collectibles (28%) gain	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
Account number (see instructions)		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
FATCA filing requirement <input type="checkbox"/>		12 State		13 State identification no.	
2nd TIN not. <input type="checkbox"/>		\$		14 State tax withheld	
				\$	

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

# Exhibit N

8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Certain Government Payments</b>		
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  <b>2015</b>	Form <b>1099-G</b>		
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$	<b>Copy A</b> For <b>Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$			
Street address (including apt. no.)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain \$				
Account number (see instructions)		10a State	10b State identification no.			11 State income tax withheld \$
						\$
Form <b>1099-G</b>		Cat. No. 14438M	www.irs.gov/form1099g	Department of the Treasury - Internal Revenue Service		
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8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Certain Government Payments</b>		
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  <b>2015</b>	Form <b>1099-G</b>		
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$	<b>Copy A</b> For <b>Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$			
Street address (including apt. no.)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain \$				
Account number (see instructions)		10a State	10b State identification no.			11 State income tax withheld \$
						\$
Form <b>1099-G</b>		Cat. No. 14438M	www.irs.gov/form1099g	Department of the Treasury - Internal Revenue Service		
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8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Certain Government Payments</b>		
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  <b>2015</b>	Form <b>1099-G</b>		
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$	<b>Copy A</b> For <b>Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$			
Street address (including apt. no.)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain \$				
Account number (see instructions)		10a State	10b State identification no.			11 State income tax withheld \$
						\$
Form <b>1099-G</b>		Cat. No. 14438M	www.irs.gov/form1099g	Department of the Treasury - Internal Revenue Service		
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# Exhibit 0

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		<b>2015</b>	<b>Interest Income</b>
		1 Interest income		Form 1099-INT			
		2 Early withdrawal penalty				<b>Copy A</b>	
		3 Interest on U.S. Savings Bonds and Treas. obligations					
PAYER'S federal identification number	RECIPIENT'S identification number					<b>File with Form 1096.</b>	
RECIPIENT'S name		4 Federal income tax withheld		5 Investment expenses			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession			
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest			
		10 Market discount		11 Bond premium			
		12		13 Bond premium on tax-exempt bond			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld	
	2nd TIN not. <input type="checkbox"/>					\$	
						\$	

Form **1099-INT**    Cat. No. 14410K    [www.irs.gov/form1099int](http://www.irs.gov/form1099int)    Department of the Treasury - Internal Revenue Service

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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		<b>2015</b>	<b>Interest Income</b>
		1 Interest income		Form 1099-INT			
		2 Early withdrawal penalty				<b>Copy A</b>	
		3 Interest on U.S. Savings Bonds and Treas. obligations					
PAYER'S federal identification number	RECIPIENT'S identification number					<b>File with Form 1096.</b>	
RECIPIENT'S name		4 Federal income tax withheld		5 Investment expenses			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession			
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest			
		10 Market discount		11 Bond premium			
		12		13 Bond premium on tax-exempt bond			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld	
	2nd TIN not. <input type="checkbox"/>					\$	
						\$	

Form **1099-INT**    Cat. No. 14410K    [www.irs.gov/form1099int](http://www.irs.gov/form1099int)    Department of the Treasury - Internal Revenue Service

# Exhibit P

1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S federal identification no. 0.33 in		OMB No. 1545-2205		<b>2015</b> Form <b>1099-K</b>	<b>Payment Card and Third Party Network Transactions</b>
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1.40 in		PAYEE'S taxpayer identification no.		1a Gross amount of payment card/third party network transactions 0.50 in			
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"/>		1b Card Not Present transactions \$			
PAYEE'S name 1.56 in		3 Number of payment transactions 0.42in		4 Federal income tax withheld \$		<b>Copy A For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		5a January \$		5b February \$			
City or town, state or province, country, and ZIP or foreign postal code		5c March \$		5d April 0.33 in			
PSE'S name and telephone number		5e May \$		5f June \$			
Account number (see instructions)    2nd TIN not. <input type="checkbox"/>		5g July \$		5h August \$			
6 State		5i September \$		5j October \$			
7 State identification no.		5k November \$		5l December \$			
8 State income tax withheld \$		6 State		7 State identification no.			
8 State income tax withheld \$		7 State identification no.		8 State income tax withheld \$			
Form <b>1099-K</b> Cat. No. 54118B		www.irs.gov/form1099k		Department of the Treasury - Internal Revenue Service			

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1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S federal identification no.		OMB No. 1545-2205		<b>2015</b> Form <b>1099-K</b>	<b>Payment Card and Third Party Network Transactions</b>
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		PAYEE'S taxpayer identification no.		1a Gross amount of payment card/third party network transactions \$			
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1b Card Not Present transactions \$			
PAYEE'S name		3 Number of payment transactions		4 Federal income tax withheld \$		<b>Copy A For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
Street address (including apt. no.)		5a January \$		5b February \$			
City or town, state or province, country, and ZIP or foreign postal code		5c March \$		5d April \$			
PSE'S name and telephone number		5e May \$		5f June \$			
Account number (see instructions)    2nd TIN not. <input type="checkbox"/>		5g July \$		5h August \$			
6 State		5i September \$		5j October \$			
7 State identification no.		5k November \$		5l December \$			
8 State income tax withheld \$		6 State		7 State identification no.			
8 State income tax withheld \$		7 State identification no.		8 State income tax withheld \$			
Form <b>1099-K</b> Cat. No. 54118B		www.irs.gov/form1099k		Department of the Treasury - Internal Revenue Service			

# Exhibit Q

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		<b>2015</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid \$.67 in			
PAYER'S federal identification number    POLICYHOLDER'S identification number		2 Accelerated death benefits paid \$.50 in		Form <b>1099-LTC</b>	
POLICYHOLDER'S name		3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S taxpayer identification no. .50 in	
Street address (including apt. no.)		INSURED'S name		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
City or town, state or province, country, and ZIP or foreign postal code		INSURED'S name .33 in			
Account number (see instructions)		4 Qualified contract <input type="checkbox"/> (optional)		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill    Date certified	
Form <b>1099-LTC</b>		Cat. No. 23021Z		www.irs.gov/form1099ltc    Department of the Treasury - Internal Revenue Service	
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9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		<b>2015</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid			
PAYER'S federal identification number    POLICYHOLDER'S identification number		2 Accelerated death benefits paid		Form <b>1099-LTC</b>	
POLICYHOLDER'S name		3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S taxpayer identification no.	
Street address (including apt. no.)		INSURED'S name		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
City or town, state or province, country, and ZIP or foreign postal code		INSURED'S name			
Account number (see instructions)		4 Qualified contract <input type="checkbox"/> (optional)		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill    Date certified	
Form <b>1099-LTC</b>		Cat. No. 23021Z		www.irs.gov/form1099ltc    Department of the Treasury - Internal Revenue Service	
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9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		<b>2015</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid			
PAYER'S federal identification number    POLICYHOLDER'S identification number		2 Accelerated death benefits paid		Form <b>1099-LTC</b>	
POLICYHOLDER'S name		3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		INSURED'S taxpayer identification no.	
Street address (including apt. no.)		INSURED'S name		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
City or town, state or province, country, and ZIP or foreign postal code		INSURED'S name			
Account number (see instructions)		4 Qualified contract <input type="checkbox"/> (optional)		5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill    Date certified	
Form <b>1099-LTC</b>		Cat. No. 23021Z		www.irs.gov/form1099ltc    Department of the Treasury - Internal Revenue Service	
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# Exhibit R

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115		<div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-weight: bold;">Miscellaneous Income</div>		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		\$				Form 1099-MISC
		2 Royalties		\$		4 Federal income tax withheld		
		3 Other income		\$				\$
PAYER'S federal identification number		RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments		
				\$		\$		
RECIPIENT'S name				7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
				\$		\$		
Street address (including apt. no.)				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		
				\$		\$		
City or town, state or province, country, and ZIP or foreign postal code				11		12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments		14 Gross proceeds paid to an attorney		
				\$		\$		
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld		17 State/Payer's state no.		18 State income
\$		\$		\$		\$		\$
Form 1099-MISC		Cat. No. 14425J		www.irs.gov/form1099misc		Department of the Treasury - Internal Revenue Service		
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<div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <span>1.00 in</span> <span style="font-size: 2em;">↑</span> <span style="font-size: 2em;">↓</span> </div>								
9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115		<div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-weight: bold;">Miscellaneous Income</div>		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		\$				Form 1099-MISC
		2 Royalties		\$		4 Federal income tax withheld		
		3 Other income		\$				\$
PAYER'S federal identification number		RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments		
				\$		\$		
RECIPIENT'S name				7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
				\$		\$		
Street address (including apt. no.)				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		
				\$		\$		
City or town, state or province, country, and ZIP or foreign postal code				11		12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments		14 Gross proceeds paid to an attorney		
				\$		\$		
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld		17 State/Payer's state no.		18 State income
\$		\$		\$		\$		\$
Form 1099-MISC		Cat. No. 14425J		www.irs.gov/form1099misc		Department of the Treasury - Internal Revenue Service		

# Exhibit S

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		<b>2015</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
3 Early withdrawal penalty		4 Federal income tax withheld		<b>Copy A</b>  <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
PAYER'S federal identification number	RECIPIENT'S identification number	\$	\$		
		5 Market discount	6 Acquisition premium		
RECIPIENT'S name		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations			
		\$			
		9 Investment expenses			
		\$			
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 State	11 State identification no.		
				\$	
				\$	
Form <b>1099-OID</b>		Cat. No. 14421R		www.irs.gov/form1099oid	
				Department of the Treasury - Internal Revenue Service	
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9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		<b>2015</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
3 Early withdrawal penalty		4 Federal income tax withheld		<b>Copy A</b>  <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
PAYER'S federal identification number	RECIPIENT'S identification number	\$	\$		
		5 Market discount	6 Acquisition premium		
RECIPIENT'S name		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations			
		\$			
		9 Investment expenses			
		\$			
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 State	11 State identification no.		
				\$	
				\$	
Form <b>1099-OID</b>		Cat. No. 14421R		www.irs.gov/form1099oid	
				Department of the Treasury - Internal Revenue Service	

# Exhibit T

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	<b>2015</b>	OMB No. 1545-0118	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$	Form 1099-PATR		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	<b>Copy A For Internal Revenue Service Center</b>		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		\$			\$
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment	<b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
Account number (see instructions)		10 Other credits and deductions	\$		
2nd TIN not. <input type="checkbox"/>		\$	\$		

Form **1099-PATR**      Cat. No. 14435F      [www.irs.gov/form1099patr](http://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	<b>2015</b>	OMB No. 1545-0118	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$	Form 1099-PATR		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	<b>Copy A For Internal Revenue Service Center</b>		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		\$			\$
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment	<b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
Account number (see instructions)		10 Other credits and deductions	\$		
2nd TIN not. <input type="checkbox"/>		\$	\$		

Form **1099-PATR**      Cat. No. 14435F      [www.irs.gov/form1099patr](http://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	<b>2015</b>	OMB No. 1545-0118	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
		\$	Form 1099-PATR		
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	<b>Copy A For Internal Revenue Service Center</b>		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		\$			\$
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment	<b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
Account number (see instructions)		10 Other credits and deductions	\$		
2nd TIN not. <input type="checkbox"/>		\$	\$		

Form **1099-PATR**      Cat. No. 14435F      [www.irs.gov/form1099patr](http://www.irs.gov/form1099patr)      Department of the Treasury - Internal Revenue Service

# Exhibit U

3131       VOID       CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760  <b>2015</b> Form <b>1099-Q</b>	<b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>
		2 Earnings		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program – Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

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3131       VOID       CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760  <b>2015</b> Form <b>1099-Q</b>	<b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>
		2 Earnings		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program – Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

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3131       VOID       CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760  <b>2015</b> Form <b>1099-Q</b>	<b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>
		2 Earnings		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Check one: • Qualified tuition program – Private <input type="checkbox"/> or State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		• Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

# Exhibit V

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>2015</b> Form <b>1099-R</b>			
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		<b>2015</b> Form <b>1099-R</b>				<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
		2a Taxable amount							
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>					
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities					
Street address (including apt. no.)		7 Distribution code(s)		8 Other					
		IRA/SEP/SIMPLE <input type="checkbox"/>							
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions %					
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		14 State distribution			
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution			

Form **1099-R** Cat. No. 14436Q [www.irs.gov/form1099r](http://www.irs.gov/form1099r) Department of the Treasury - Internal Revenue Service

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9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>2015</b> Form <b>1099-R</b>			
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		<b>2015</b> Form <b>1099-R</b>				<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>	
		2a Taxable amount							
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>					
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities					
Street address (including apt. no.)		7 Distribution code(s)		8 Other					
		IRA/SEP/SIMPLE <input type="checkbox"/>							
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions %					
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		14 State distribution			
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution			

Form **1099-R** Cat. No. 14436Q [www.irs.gov/form1099r](http://www.irs.gov/form1099r) Department of the Treasury - Internal Revenue Service

# Exhibit W

7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</td> <td style="width: 50%; padding: 2px;">1 Date of closing</td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div> </td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <b>Proceeds From Real Estate Transactions</b> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Gross proceeds</td> </tr> <tr> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td colspan="2"></td> </tr> </table>		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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>		2 Gross proceeds	\$			
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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>										
	2 Gross proceeds												
\$													
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</small>									
TRANSFEROR'S name													
Street address (including apt. no.)													
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>											
Account or escrow number (see instructions)		5 Buyer's part of real estate tax											
\$													

Form **1099-S**      Cat. No. 64292E      [www.irs.gov/form1099s](http://www.irs.gov/form1099s)      Department of the Treasury - Internal Revenue Service  
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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</td> <td style="width: 50%; padding: 2px;">1 Date of closing</td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div> </td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <b>Proceeds From Real Estate Transactions</b> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Gross proceeds</td> </tr> <tr> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td colspan="2"></td> </tr> </table>		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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>		2 Gross proceeds	\$			
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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>										
	2 Gross proceeds												
\$													
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</small>									
TRANSFEROR'S name													
Street address (including apt. no.)													
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>											
Account or escrow number (see instructions)		5 Buyer's part of real estate tax											
\$													

Form **1099-S**      Cat. No. 64292E      [www.irs.gov/form1099s](http://www.irs.gov/form1099s)      Department of the Treasury - Internal Revenue Service  
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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number</td> <td style="width: 50%; padding: 2px;">1 Date of closing</td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div> </td> <td rowspan="2" style="text-align: center; vertical-align: middle;"> <b>Proceeds From Real Estate Transactions</b> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Gross proceeds</td> </tr> <tr> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td colspan="2"></td> </tr> </table>		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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>		2 Gross proceeds	\$			
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;">2015</div> <div style="font-size: 0.8em;">Form 1099-S</div>	<b>Proceeds From Real Estate Transactions</b>										
	2 Gross proceeds												
\$													
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</small>									
TRANSFEROR'S name													
Street address (including apt. no.)													
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration ► <input type="checkbox"/>											
Account or escrow number (see instructions)		5 Buyer's part of real estate tax											
\$													

Form **1099-S**      Cat. No. 64292E      [www.irs.gov/form1099s](http://www.irs.gov/form1099s)      Department of the Treasury - Internal Revenue Service

# Exhibit X

9494       VOID       CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1517  <b>2015</b>  Form <b>1099-SA</b>	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

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9494       VOID       CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1517  <b>2015</b>  Form <b>1099-SA</b>	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

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9494       VOID       CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1517  <b>2015</b>  Form <b>1099-SA</b>	<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	<b>Copy A For Internal Revenue Service Center File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

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

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# Exhibit Y

2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</p> </div> <div style="width: 45%;"> <p>1 Date option granted</p> </div> </div>		OMB No. 1545-2129  <b>Form 3921</b>  (Rev. August 2013)	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>  <b>Copy A</b> 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.
		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>2 Date option exercised</p> </div> </div>			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date		
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form <b>3921</b> (Rev. August 2013)		Cat. No. 411790		www.irs.gov/form3921	Department of the Treasury - Internal Revenue Service
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2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</p> </div> <div style="width: 45%;"> <p>1 Date option granted</p> </div> </div>		OMB No. 1545-2129  <b>Form 3921</b>  (Rev. August 2013)	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>  <b>Copy A</b> 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.
		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>2 Date option exercised</p> </div> </div>			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date		
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form <b>3921</b> (Rev. August 2013)		Cat. No. 411790		www.irs.gov/form3921	Department of the Treasury - Internal Revenue Service
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2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</p> </div> <div style="width: 45%;"> <p>1 Date option granted</p> </div> </div>		OMB No. 1545-2129  <b>Form 3921</b>  (Rev. August 2013)	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>  <b>Copy A</b> 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.
		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>2 Date option exercised</p> </div> </div>			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date		
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form <b>3921</b> (Rev. August 2013)		Cat. No. 411790		www.irs.gov/form3921	Department of the Treasury - Internal Revenue Service
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# Exhibit Z

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 <b>Form 3922</b> (Rev. August 2013)	<b>Transfer of Stock                  Acquired Through                  an Employee                  Stock Purchase                  Plan Under                  Section 423(c)</b>
CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	<b>Copy A                  For                  Internal Revenue                  Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current version of the General Instructions for Certain Information Returns.</b>	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		7 Date legal title transferred			
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
		\$			
Form <b>3922</b> (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page			

  

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 <b>Form 3922</b> (Rev. August 2013)	<b>Transfer of Stock                  Acquired Through                  an Employee                  Stock Purchase                  Plan Under                  Section 423(c)</b>
CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	<b>Copy A                  For                  Internal Revenue                  Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current version of the General Instructions for Certain Information Returns.</b>	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		7 Date legal title transferred			
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
		\$			
Form <b>3922</b> (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page			

  

2626 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-2129 <b>Form 3922</b> (Rev. August 2013)	<b>Transfer of Stock                  Acquired Through                  an Employee                  Stock Purchase                  Plan Under                  Section 423(c)</b>
CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	<b>Copy A                  For                  Internal Revenue                  Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current version of the General Instructions for Certain Information Returns.</b>	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		7 Date legal title transferred			
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.			
		\$			
Form <b>3922</b> (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page			

# Exhibit AA

2015  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  <span style="font-size: 2em; font-weight: bold;">2015</span>  Form 5498		<b>IRA Contribution Information</b>
		2 Rollover contributions			
		3 Roth IRA conversion amount			
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	5 Fair market value of account	6 Life insurance cost included in box 1	<b>Copy A</b>  For Internal Revenue Service Center File with Form 1096.	
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions		
Street address (including apt. no.)		8 SEP contributions	10 Roth IRA contributions		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	11 Check if RMD for 2016 <input type="checkbox"/>	For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
		13a Postponed contribution	12b RMD amount		
		13b Year	13c Code		
Account number (see instructions)		14a Repayments	14b Code		
		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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2015  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  <span style="font-size: 2em; font-weight: bold;">2015</span>  Form 5498		<b>IRA Contribution Information</b>
		2 Rollover contributions			
		3 Roth IRA conversion amount			
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	5 Fair market value of account	6 Life insurance cost included in box 1	<b>Copy A</b>  For Internal Revenue Service Center File with Form 1096.	
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions		
Street address (including apt. no.)		8 SEP contributions	10 Roth IRA contributions		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	11 Check if RMD for 2016 <input type="checkbox"/>	For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
		13a Postponed contribution	12b RMD amount		
		13b Year	13c Code		
Account number (see instructions)		14a Repayments	14b Code		
		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 BB

7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</td> <td style="width: 10%; padding: 2px;">1 Coverdell ESA contributions</td> <td style="width: 10%; padding: 2px;">OMB No. 1545-1815</td> <td rowspan="3" style="width: 20%; text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Rollover contributions</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td style="padding: 2px;">Form 5498-ESA</td> </tr> </table>		TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>		\$			2 Rollover contributions			\$		Form 5498-ESA
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>														
	\$																
	2 Rollover contributions																
	\$		Form 5498-ESA														
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number																
BENEFICIARY'S name																	
Street address (including apt. no.)																	
City or town, state or province, country, and ZIP or foreign postal code																	
Account number (see instructions)																	
			<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General</b> <b>Instructions for</b> <b>Certain Information</b> <b>Returns.</b>														
Form <b>5498-ESA</b> Cat. No. 34011J      www.irs.gov/form5498esa      Department of the Treasury - Internal Revenue Service																	
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>																	
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</td> <td style="width: 10%; padding: 2px;">1 Coverdell ESA contributions</td> <td style="width: 10%; padding: 2px;">OMB No. 1545-1815</td> <td rowspan="3" style="width: 20%; text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Rollover contributions</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td style="padding: 2px;">Form 5498-ESA</td> </tr> </table>		TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>		\$			2 Rollover contributions			\$		Form 5498-ESA
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>														
	\$																
	2 Rollover contributions																
	\$		Form 5498-ESA														
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number																
BENEFICIARY'S name																	
Street address (including apt. no.)																	
City or town, state or province, country, and ZIP or foreign postal code																	
Account number (see instructions)																	
			<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General</b> <b>Instructions for</b> <b>Certain Information</b> <b>Returns.</b>														
Form <b>5498-ESA</b> Cat. No. 34011J      www.irs.gov/form5498esa      Department of the Treasury - Internal Revenue Service																	
<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>																	
7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code</td> <td style="width: 10%; padding: 2px;">1 Coverdell ESA contributions</td> <td style="width: 10%; padding: 2px;">OMB No. 1545-1815</td> <td rowspan="3" style="width: 20%; text-align: center; vertical-align: middle;"> <div style="font-size: 2em; font-weight: bold;">2015</div> </td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">2 Rollover contributions</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;"></td> <td style="padding: 2px;">Form 5498-ESA</td> </tr> </table>		TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>		\$			2 Rollover contributions			\$		Form 5498-ESA
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	<div style="font-size: 2em; font-weight: bold;">2015</div>														
	\$																
	2 Rollover contributions																
	\$		Form 5498-ESA														
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number																
BENEFICIARY'S name																	
Street address (including apt. no.)																	
City or town, state or province, country, and ZIP or foreign postal code																	
Account number (see instructions)																	
			<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General</b> <b>Instructions for</b> <b>Certain Information</b> <b>Returns.</b>														
Form <b>5498-ESA</b> Cat. No. 34011J      www.irs.gov/form5498esa      Department of the Treasury - Internal Revenue Service																	

# Exhibit CC

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		<b>2015</b> Form <b>5498-SA</b>	<b>HSA, Archer MSA, or Medicare Advantage MSA Information</b>
TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2015 and 2016 for 2015 \$					
TRUSTEE'S federal identification number    PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2016 for 2015 \$				<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>	
PARTICIPANT'S name		4 Rollover contributions \$		5 Fair market value of HSA, Archer MSA, or MA MSA \$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/> ← 3.00"					
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>					
Account number (see instructions)		MA MSA <input type="checkbox"/>					
Form <b>5498-SA</b> Cat. No. 38467V    www.irs.gov/form5498sa    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>					

  

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		<b>2015</b> Form <b>5498-SA</b>	<b>HSA, Archer MSA, or Medicare Advantage MSA Information</b>
TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2015 and 2016 for 2015 \$					
TRUSTEE'S federal identification number    PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2016 for 2015 \$				<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>	
PARTICIPANT'S name		4 Rollover contributions \$		5 Fair market value of HSA, Archer MSA, or MA MSA \$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/>					
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>					
Account number (see instructions)		MA MSA <input type="checkbox"/>					
Form <b>5498-SA</b> Cat. No. 38467V    www.irs.gov/form5498sa    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>					

  

2727 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-1518		<b>2015</b> Form <b>5498-SA</b>	<b>HSA, Archer MSA, or Medicare Advantage MSA Information</b>
TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2015 and 2016 for 2015 \$					
TRUSTEE'S federal identification number    PARTICIPANT'S social security number		3 Total HSA or Archer MSA contributions made in 2016 for 2015 \$				<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>	
PARTICIPANT'S name		4 Rollover contributions \$		5 Fair market value of HSA, Archer MSA, or MA MSA \$			
Street address (including apt. no.)		6 HSA <input type="checkbox"/>					
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>					
Account number (see instructions)		MA MSA <input type="checkbox"/>					
Form <b>5498-SA</b> Cat. No. 38467V    www.irs.gov/form5498sa    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>					

# Exhibit DD

3232     VOID     CORRECTED

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

OMB No. 1545-0238  
**2015**  
**Form W-2G**  
**Certain Gambling Winnings**

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

**File with Form 1096**

**Copy A**  
**For Internal Revenue Service Center**

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

**Signature** ▶ **Date** ▶

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

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3232     VOID     CORRECTED

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

OMB No. 1545-0238  
**2015**  
**Form W-2G**  
**Certain Gambling Winnings**

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

**File with Form 1096**

**Copy A**  
**For Internal Revenue Service Center**

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

**Signature** ▶ **Date** ▶

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

# Exhibit EE

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2015</b>	OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at <a href="http://www.irs.gov/form1042s">www.irs.gov/form1042s</a> .					<b>Copy A</b> for Internal Revenue Service
		<input type="checkbox"/> <b>AMENDED</b>		<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>			
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
<b>8</b> Tax withheld by other agents				<b>9</b> Tax paid by withholding agent			
<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient			
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>12d</b> Withholding agent's name				<b>14b</b> Primary Withholding Agent's EIN			
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>12f</b> Country code				<b>15d</b> Intermediary or flow-through entity's name			
<b>12g</b> Foreign taxpayer identification number, if any		<b>15e</b> Intermediary or flow-through entity's GIIN		<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12h</b> Address (number and street)				<b>15h</b> Address (number and street)			
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>13a</b> Recipient's U.S. TIN, if any				<b>13h</b> Recipient's GIIN		<b>13i</b> Recipient's foreign tax identification number, if any	
<b>13b</b> Ch. 3 status code		<b>13c</b> Ch. 4 status code		<b>16</b> Recipient's account number		<b>17</b> Recipient's date of birth	
<b>13d</b> Recipient's name				<b>13e</b> Recipient's country code		<b>18</b> Payer's name	
<b>13f</b> Address (number and street)				<b>19</b> Payer's TIN		<b>20</b> Payer's GIIN	
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code				<b>21</b> State income tax withheld		<b>22</b> Payer's state tax no.	<b>23</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2015)

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2015</b>	OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at <a href="http://www.irs.gov/form1042s">www.irs.gov/form1042s</a> .					<b>Copy A</b> for Internal Revenue Service
		<input type="checkbox"/> <b>AMENDED</b>		<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>			
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance			
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
<b>8</b> Tax withheld by other agents				<b>9</b> Tax paid by withholding agent			
<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient			
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14a</b> Primary Withholding Agent's Name (if applicable)			
<b>12d</b> Withholding agent's name				<b>14b</b> Primary Withholding Agent's EIN			
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>12f</b> Country code				<b>15d</b> Intermediary or flow-through entity's name			
<b>12g</b> Foreign taxpayer identification number, if any		<b>15e</b> Intermediary or flow-through entity's GIIN		<b>15f</b> Country code		<b>15g</b> Foreign tax identification number, if any	
<b>12h</b> Address (number and street)				<b>15h</b> Address (number and street)			
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code			
<b>13a</b> Recipient's U.S. TIN, if any				<b>13h</b> Recipient's GIIN		<b>13i</b> Recipient's foreign tax identification number, if any	
<b>13b</b> Ch. 3 status code		<b>13c</b> Ch. 4 status code		<b>16</b> Recipient's account number		<b>17</b> Recipient's date of birth	
<b>13d</b> Recipient's name				<b>13e</b> Recipient's country code		<b>18</b> Payer's name	
<b>13f</b> Address (number and street)				<b>19</b> Payer's TIN		<b>20</b> Payer's GIIN	
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code				<b>21</b> State income tax withheld		<b>22</b> Payer's state tax no.	<b>23</b> Name of state

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