

Revenue Procedure 2019-24

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



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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.

Forms and instructions. (Also Part 1, Sections 101, 162(f), 170, 199A, 220, 223, 401(a), 403(a), 403(b), 408, 408A, 457(b), 529, 529A, 530, 853A, 1400Z, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050U, 6050W, 6050X, 6050Y, 1.402A-2, 1.408-5, 1.408-7, 1.408-8, 1.408A-7, 1.529A-7, 1.1441-1 through 1.1441-5, 1.1471-4, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6043-4, 1.6044-2, 1.6044-5, 1.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6047-2, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050S-1, 1.6050S-3, 1.6050W-1, 1.6050W-2)

Rev. Proc. 2019-24

TABLE OF CONTENTS

Part 1 – GENERAL INFORMATION

Section 1.1 – Overview of Revenue Procedure 2019-24/What's New	1
Section 1.2 – Definitions	5
Section 1.3 – General Requirements for Acceptable Substitute Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S	5

Part 2 – SPECIFICATIONS FOR SUBSTITUTE FORMS 1096 AND COPIES A OF FORMS 1098, 1099, 3921, 3922, AND 5498 (ALL FILED WITH THE IRS)

Section 2.1 – Specifications	9
Section 2.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS	14

Part 3 – SPECIFICATIONS FOR SUBSTITUTE FORM W-2G (FILED WITH THE IRS)

Section 3.1 – General	16
Section 3.2 – Specifications for Copy A of Form W-2G	16

Part 4 – SUBSTITUTE STATEMENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES

Section 4.1 – Specifications	17
Section 4.2 – Composite Statements	23
Section 4.3 – Additional Information for Substitute and Composite Forms 1099-B	24
Section 4.4 – Required Legends	25
Section 4.5 – Miscellaneous Instructions for Copies B, C, D, E, 1, and 2	27
Section 4.6 – Electronic Delivery of Recipient Statements	29

Part 5 – ADDITIONAL INSTRUCTIONS FOR SUBSTITUTE FORMS 1098, 1097-BTC, 1099, 5498, W-2G, AND 1042-S

Section 5.1 – Paper Substitutes for Form 1042-S	30
Section 5.2 – OMB Requirements for All Forms in This Revenue Procedure	33
Section 5.3 – Ordering Forms and Instructions	33
Section 5.4 – Effect on Other Revenue Procedures	34

Part 6 – EXHIBITS

Section 6.1 – Exhibits of Forms in this Revenue Procedure	34
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Part 1

General Information

Section 1.1 – Overview of Revenue Procedure 2019-24/What's New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2019 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-F	Fines, Penalties, and Other Amounts
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-LS	Reportable Life Insurance Sale
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-QA	Distributions From ABLE Accounts

Form	Title
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
1099-SB	Seller's Investment in Life Insurance Contract
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-QA	ABLE Account Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

1.1.3 Scope

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

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

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

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

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the requirements for filing information returns (and providing a copy to a payee) in the 2019 General Instructions for Certain Information Returns and the 2019 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for electronic filing through the IRS FIRE system.

1.1.4 For More Information

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

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

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

1.1.5 What's New

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

Form 1042-S.

- New box 7c was added for partnerships to indicate if withholding with respect to a partnership interest occurred in the subsequent year.
- Income code 55 was added for taxable death benefits paid on a life insurance contract.

For more information, see the Instructions for Form 1042-S

New Form 1098-F. This is a new form required by section 6050X, enacted in section 13306 of P.L. 115-97, the Tax Cuts and Jobs Act (TCJA), requiring reporting of certain fines, penalties, and other amounts. For more information, see the Instructions for Form 1098-F.

Form 1099-B. Section 13823 of P.L. 115-97 added section 1400Z, Opportunity Zones. We added a check box in box 3 to report disposition of qualified opportunity funds (QOFs). For more information, see the Instructions for Form 1099-B.

Form 1099-DIV. Box 5 must be completed to report section 199A dividends paid to the recipient. The amount paid also is included in box 1a.

Form 1099-G. A 2nd TIN notice checkbox has been added to copies A and C of the form. See 2nd TIN notice in the Instructions for Form 1099-G.

New Form 1099-LS. This is a new form required under section 6050Y. See P. L. 115-97, section 13520. Form 1099-LS, Reportable Life Insurance Sale, and the separate instructions will provide acquirers the necessary information for completing, furnishing, and filing the forms for reporting the acquisition of a life insurance contract, or any interest in a life insurance contract, in a reportable policy sale.

Filing dates for Form 1099-MISC. File Form 1099-MISC on or before January 31, 2020, if you are reporting nonemployee compensation (NEC) payments in box 7, using either paper or electronic filing procedures. For all other reported payments, file Form 1099-MISC by February 28, 2020, if you file on paper, or March 31, 2020, if you file electronically. For more information, see the Instructions for Form 1099-MISC.

Form 1099-PATR. Specified agricultural and horticultural cooperatives only, will report qualified payments paid to the patron in new box 7. For more information, see the Instructions for Form 1099-PATR.

Form 1099-Q. Report in Box 4, distribution code 1, rollover of limited funds from a QTP to an ABLE account. For more information, see the Instructions for Form 1099-Q.

New Form 1099-SB. This is a new form required under section 6050Y. See P. L. 115-97, section 13520. Form 1099-SB, Seller's Investment in Life Insurance Contract, and the separate instructions will provide issuers the necessary information for completing, furnishing, and filing the forms for reporting the investment in a life insurance contract and surrender amount upon receiving notice of a transfer of the life insurance contract, or an interest in the life insurance contract, in a reportable policy sale or to a foreign person.

Form 5498-QA. The title in box 2 changed from *Rollover Contributions to ABLE to ABLE Rollovers*.

Exhibits. All of the exhibits in this publication were updated to include all of the 2019 revisions of those forms that have been revised.

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

Section 1.2 – Definitions

1.2.1 Form Recipient	Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“acquirer,” “beneficiary,” “borrower,” “debtor,” “donor,” “employee,” “filer,” “homeowner,” “insured,” “issuer,” “participant,” “payee,” “payer,” “payer/borrower,” “payment recipient,” “policyholder,” “seller,” “shareholder,” “student,” “transferor,” or, in the case of Form W-2G, the “winner”). See <i>Section 1.3.4</i> .
1.2.2 Filer	Filer means the person or organization required by law to file with the IRS a form listed in <i>Section 1.1.2</i> with the IRS. A filer may be a payer, creditor, payment settlement entity, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions; a trustee or issuer of any educational or ABLE Act savings account, individual retirement arrangement, or medical savings account; a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned; a corporation reporting a change in control and capital structure or transfer of stock to an employee; or certain donees of motor vehicles, boats, and airplanes.
1.2.3 Substitute Form	Substitute form means a paper substitute of Copy A of an official form listed in <i>Section 1.1.2</i> that completely conforms to the provisions in this revenue procedure.
1.2.4 Substitute Form Recipient Statement (recipient statement)	Substitute form recipient statement means a paper or electronic statement of the information reported on a form listed in <i>Section 1.1.2</i> . For the remainder of this revenue procedure, we will refer to this as a recipient statement. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.
1.2.5 Composite Substitute Statement	Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under <i>Section 4.2</i> . A composite statement may not be filed with the IRS.

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

1.3.1 Introduction	Paper substitutes for Form 1096 and Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that completely conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury–Internal Revenue Service should be included on all such forms.
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If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

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

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

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

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

1.3.2 Logos, Slogans, and Advertisements

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

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

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

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

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

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

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

or email them to substituteforms@irs.gov.

**1.3.3
 Copy A
 Specifications**

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

Penalties. The amounts of the penalty for returns required to be filed in 2019 is shown in *Penalties* in the 2019 General Instructions for Certain Information Returns. You can access the penalties section at [IRS.gov/instructions/i1099gi#idm140065029227536](https://www.irs.gov/instructions/i1099gi#idm140065029227536).

**1.3.4
 Copy B and
 Copy C
 Specifications**

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

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

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

Form	Recipient
1099-SB	For Seller
All remaining Forms 1099; 1097-BTC;1042-S	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-QA; 5498-ESA	For Beneficiary

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

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

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

Part 2

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

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

Due to the very low volume of paper Forms 1097-BTC, 1098-C, 1098-MA, 1099-A, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, and 5498-SA received and processed by the IRS each year, these forms have been converted to online fillable PDFs.

Note. The instructions for substitute Forms 1042-S, also an online fillable format, are found separately in *Part 5*.

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

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

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

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

**2.1.2
General
Requirements**

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an optical character recognition (OCR) A font. The check boxes to the right of the form identifying numbers must be 10-point boxes. The “VOID” checkbox is in print position 25 (1.9 inches from left vertical line of the form). The “CORRECTED” check box is in print position 33 (2.7 inches from left vertical line of the form). Measurements generally are 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 BB* at the end of this publication.

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

Use of chemical transfer paper for Copy A is acceptable.

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

**2.1.3
Color and Paper
Quality**

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

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent-g/m ²	75
A tolerance of ±5 pct. is allowed.	
Stiffness: Average, each direction, not less than-milligrams	50
Tearing strength: Average, each direction, not less than-grams	40
Opacity: Average, not less than-percent	82
Thickness: Average-inch	0.0038
Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
Porosity: Average, not less than-seconds	10
Finish (smoothness): Average, each side-seconds	20-55
For information only, the Sheffield equivalent-units	170-100
Dirt: Average, each side, not to exceed-parts per million	8

2.1.4 Chemical Transfer Paper

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

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

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

2.1.5 Printing

All print on Copy A of Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-MA, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 3921, 3922, 5498, and the print on Form 1096 above the statement, “Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.” must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

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

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

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

Separation between fields must be 0.1 inch.

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

2.1.6 OCR Specifications

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

The following testers and ranges are acceptable:

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

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

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

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

Commissioner of Internal Revenue
Attn: SE:W:CAR:MP:P:TP
Business Publishing – Tax Products
5000 Ellin Road
Lanham, MD 20706

2.1.7 Typography

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

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

2.1.8 Dimensions

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

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

There is a 0.33 inch top margin from the top of the corrected box, and a 0.2 to 0.25 inch right margin, with a +/- 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 BB* in Part 6 for correct form measurements.

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

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

The depth of the individual trim size of each 2-to-a-page form is 5 1/2 inches.

2.1.9 Perforation

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

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

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

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

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

2.1.10 Required Inclusions/ Exclusions

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

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

- “For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns” on Forms 3921 and 3922.
- **“For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns”** on Form 1096.
- **“For Privacy Act and Paperwork Reduction Act Notice, see instructions”** on Form 1042-S.
- “For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns**” must be printed on all other forms listed in *Section 1.1.2*.

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

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

The printer’s symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identification number (EIN) or the vendor code of the form's

printer must be entered in place of the Catalog Number (Cat. No.). The 4-digit vendor code, preceded by four zeros and a slash, for example, 0000/9876, must appear in 12-point Arial font, or a close approximation, on Copy A only of Forms 1096, 1098-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G. The vendor code is used to identify the forms producer. Vendor codes can be obtained free of charge from the National Association of Computerized Tax Processors (NACTP) via email at president@nactp.org. The use of a vendor code is recommended.

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

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

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

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

2.2.1 Recipient Information

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

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

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

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

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

- Name of the trustee on the recipient's second name line.

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

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

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

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

-
- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
 - Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pin feed holes. Pin feed holes must not be present on forms filed with the IRS.
 - Do **not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
 - Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.**

Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).

- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2019 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 2019 General Instructions for Certain Information Returns.

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

Section 3.1 – General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Caution. The payee's TIN (SSN, ITIN, ATIN, or EIN) must **not** be truncated on Copy A of Form W-2G.

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality non gloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 inch), 1 point (0.015 inch), or 3 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 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33 inch top margin from the top of the corrected box, and a 1/2 inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

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

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

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

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

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

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

Form 1099-B. For transactions reportable on Form 8949, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They also may segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2019 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 2019 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, also may be totaled.

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

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

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

- Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- The recipient statement (Copy B) must contain all applicable recipient instructions as provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- The box caption “**Federal income tax withheld**” must be in boldface type or otherwise highlighted on the recipient statement.
- The recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Section 5.2*.
- The recipient statement must contain the tax year (for example, 2019), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy

must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5.2* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words “Substitute for” or “In lieu of” on the recipient statement.

- Layout and format of the statement is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.
- Each recipient statement of Forms 1099-B, 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

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

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

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-F, 1098-MA, 1098-Q, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-G, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-QA, 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.

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

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

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

Note. You cannot make this change on Copy A.

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

- You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Forms 1099-B and 1099-CAP, the requirement to include instructions substantially similar to those on the official IRS form, may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B and 1099-CAP statements required to be furnished in a calendar year.
- If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards.
 1. All copies must be clearly legible.
 2. All copies must be able to be photocopied.
 3. Fading must not diminish legibility and the ability to photocopy.
- In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.
- You may use a Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099-S. The Settlement Statement is acceptable as the written statement to the transferrer if you include the legend for Form 1099-S found in *Section 4.4.2* and indicate which information on the Settlement Statement is being reported to the IRS on Form 1099-S.
- For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate. In addition, the state withholding information may be provided separately and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note.** You cannot make this change on Copy A.
- On Copy C of Form 1099-LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- If an institution insurer uses a third-party service provider to file Form 1098-T, then in addition to the institution or insurer's name, address, and telephone number, the same information may be included for the third-party service provider in the space provided on the form.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

4.1.4 Online Fillable Copies B, C, D, 1, and 2

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

Section 4.2 – Composite Statements

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

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

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

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

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

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite recipient statement must prominently display the form number and form name of the official IRS form together in one area at the beginning of each appropriate block of information. The tax year must only be placed on each block of information if it is not prominently displayed elsewhere on the page on which the information appears.
- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed

only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.

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

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

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

Exceptions:

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

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

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

4.3.1 General Requirements for Presenting Additional 1099- B Information

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

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

4.3.2 Added Legend for Providing Additional 1099- B Information

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

Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098

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

- Form 1098
 1. “The information in boxes 1 through 10 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for the mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a non-deductible item.”
 2. **Caution.** “The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”
- Form 1098-C: Copy B - “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**” Copy C - “This information is being furnished to the IRS unless box 7 is checked.”
- Form 1098-E: “This is important tax information and is being furnished to the IRS. 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.”
- Forms 1098-F and 1098-MA: “This is important tax information and is being furnished to the IRS.”
- Form 1098-Q: “This information is being furnished to the IRS.”
- Form 1098-T: “This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.”

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

-
- Forms 1099-A, 1099-C, 1099-CAP, and 1099-K: Copy B - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”
 - Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, and 1099-QA: Copy B - “This is important tax information and is being furnished to the IRS. 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 IRS. 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 IRS.”
 - Forms 1099-LS, 1099-S, and 1099-SB: Copy B - “This is important tax information and is being furnished to the IRS. 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 IRS.”
 - Form W-2G: **Copy B - “This information is being furnished to the IRS. Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”** Copy C - “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

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

-
- Form 1097-BTC: Copy B - “This is important tax information and is being furnished to the IRS. 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 IRS. 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 IRS.” Copy C - “This copy should be retained by the corporation.”
- Form 5498: Copy B - “This information is being furnished to the IRS.” **Note.** If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value, and any required minimum distribution of the account, must contain this legend and a designation of which information is being provided to the IRS.
- Forms 5498-ESA, 5498-QA, and 5498-SA: Copy B - “This information is being furnished to the IRS.”

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

4.5.1 Copies

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

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

4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098-E	Copy B “For Borrower”; Copy C “For Recipient.”
1098-F	Copy B “For Payer”; Copy C “For Filer.”
1098-MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098-Q	Copy B “For Participant”; Copy C “For Issuer”
1098-T	Copy B “For Student”; Copy C “For Filer.”
1099-A	Copy B “For Borrower”; Copy C “For Lender.”
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B “For Recipient”; Copy C “For Payer.”
1099-C	Copy B “For Debtor”; Copy C “For Creditor.”

Form	Title
1099-CAP	Copy B “For Shareholder”; Copy C “For Corporation.”
1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, and 1099-OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient's state income tax return, when required”; and Copy C “For Payer.”
1099-K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipient's state income tax return, when required”; Copy C “For Filer.”
1099-LS	Copy B “For Payment/Recipient”; Copy C “For Issuer.”
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.”
1099-SB	Copy B “For Seller”; Copy C “For Issuer.”
3921	Copy B “For Employee”; Copy C “For Corporation”; Copy D “For Transferor.”
3922	Copy B “For Employee”; Copy C “For Corporation.”
5498	Copy B “For Participant”; Copy C “For Trustee or Issuer.”
5498-ESA	Copy B “For Beneficiary”; Copy C “For Trustee.”
5498-QA	Copy B “For Beneficiary”; Copy C “For Issuer.”
5498-SA	Copy B “For Participant”; Copy C “For Trustee.”
W-2G	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state, city, or local income tax return, if required”; Copy D “For Payer.”
1042-S	Copy B “For Recipient”; Copy C “For Recipient” and “Attach to any federal tax return you file”; Copy D “For Recipient” and “Attach to any state tax return you file”; Copy E “For Withholding Agent.”

4.5.3 Perforations

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

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

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

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

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

4.6.2 Consent

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 14) immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.

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

4.6.3 Format, Posting, and Notification

Additionally, you must:

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

For more information, see Regulations section 31.6051-1.

For electronic furnishing of:

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

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

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copies A, B, C, and D **must** be identical to the Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, and may be privately printed without prior approval from the Internal Revenue Service.

Caution. On the bottom of Copy B, left align the following text: (keep for your records) and right-align the following text: Form 1042-S (2019).

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

5.1.2 Revisions

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

5.1.3 Obtaining Copies

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

5.1.4 Instructions For Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- The term “Recipient’s GIIN” means the global intermediary identification number assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.
Note. A GIIN consists of nineteen characters as follows: XXXXXX.XXXXX.XX.XXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “UNIQUE FORM IDENTIFIER,” “AMENDED,” and “AMENDMENT NO.” boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5* next. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.
- The OMB number must be printed in the format “OMB No. 1545-0056.”

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

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printers EIN or the vendor code (preferred). See <i>Section 2.1.10</i> .
Box Entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. Multiple income types may be shown on Copy E retained by withholding agents. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015 inches) or 3 point (0.045 inches). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) “for Internal Revenue Service,” Copies B, C, and D “for Recipient,” and Copy E “for Withholding Agent.”
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5% (0.05); or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.
Dimensions	<ul style="list-style-type: none"> • The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format. • The official form is 8 inches wide x 11 inches deep, exclusive of a 1/2 inch snap stub on the left side of the form. The snap feature is not required on substitutes. • Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent’s record/copy.

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

5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (P. L. 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 also are shown on the forms in the exhibits in *Part 6*.),
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form,
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.

For any copy other than Copy A, the OMB number must use one of the following formats.

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

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

5.2.3 Required Explanation to Users

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

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

Section 5.3 – Ordering Forms and Instructions

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

Note. Some forms on the Internet are intended as information only and may not be submitted as an official IRS form (for example, most Forms 1099, W-2, and W-3). Unless otherwise instructed, Form 1096 and Copy A of 1098 series, 1099 series, 5498 series, and Forms 3921 and 3922 cannot be used for filing with the

IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in *Part 2* of this publication.

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

Section 5.4 – Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

[*Revenue Procedure 2018-46*](#), 2018-39, I.R.B. 460, dated September 26, 2018, is superseded by this revenue procedure.

Part 6 Exhibits

Section 6.1 – Exhibits of Forms in this Revenue Procedure

6.1.1 Purpose

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

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

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

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

The printed area of all forms is 7.3 inches wide.

All of the exhibits in this publication were updated to include all of the 2019 revisions for those forms that have been revised.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
- Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.

- Do not add the text line “Do Not Cut or Separate Forms on This Page” to the bottom form. This will be inconsistent with the specifications.

6.2 Exhibits

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

Do Not Staple 6969

Form **1096**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0108

2019

FILER'S name

Street address (including room or suite number)

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

Name of person to contact Telephone number

Email address Fax number

1 Employer identification number 1.40 in

2 Social security number 1.40 in

3 Total number of forms 1.20 in

4 Federal income tax withheld \$ 1.40 in

5 Total amount reported with this Form 1096 \$ 1.90 in

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

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	1099-LS 16
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ 8.00 in

Instructions

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

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

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

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2019 General Instructions for Certain Information Returns.

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

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

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

Title ▶ **Date** ▶

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2020.

Caution: We recommend you file Form 1099-MISC, as a **stand-alone** shipment, by January 31, 2020, if you are reporting **nonemployee compensation (NEC)** in box 7. Also, check box 7 above.

- With Forms 5498, file by June 1, 2020.

Where To File

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

<p>If your principal business, office or agency, or legal residence in the case of an individual, is located in</p> <p>Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia</p>	<p>Use the following address</p> <p>Department of the Treasury Internal Revenue Service Center Austin, TX 73301</p>
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For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

Cat. No. 144000

Form **1096** (2019)

36

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		6.25in	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total \$	OMB No. 1545-2197 2019 Form 1097-BTC	Bond Tax Credit
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN	2a Code	2b Unique identifier	
RECIPIENT'S name	3 Bond type	4	Copy A For Internal Revenue Service Center File with Form 1096.
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 \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
Form 1097-BTC issuer is (check one):	5e May \$	5f June \$	
<input type="checkbox"/> Issuer of bond or its agent filing 2019 Form 1097-BTC for credit being reported	5g July \$	5h August \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
<input type="checkbox"/> An entity or a person that received or should have received a 2019 Form 1097-BTC and is distributing part or all of that credit to others	5i September \$	5j October \$	
Form 1097-BTC issuer is (check one):	5k November \$	5l December \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
<input type="checkbox"/> Issuer of bond or its agent filing 2019 Form 1097-BTC for credit being reported	6 Comments		
Form 1097-BTC Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	
5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		1 in	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total \$	OMB No. 1545-2197 2019 Form 1097-BTC	Bond Tax Credit
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN	2a Code	2b Unique identifier	
RECIPIENT'S name	3 Bond type	4	Copy A For Internal Revenue Service Center File with Form 1096.
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 \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
Form 1097-BTC issuer is (check one):	5e May \$	5f June \$	
<input type="checkbox"/> Issuer of bond or its agent filing 2019 Form 1097-BTC for credit being reported	5g July \$	5h August \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
<input type="checkbox"/> An entity or a person that received or should have received a 2019 Form 1097-BTC and is distributing part or all of that credit to others	5i September \$	5j October \$	
Form 1097-BTC issuer is (check one):	5k November \$	5l December \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
<input type="checkbox"/> Issuer of bond or its agent filing 2019 Form 1097-BTC for credit being reported	6 Comments		
Form 1097-BTC Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1380 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1098		<p>Mortgage Interest Statement</p> <p>Copy A For Internal Revenue Service Center</p> <p>File with Form 1096.</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</p> <p>11 Mortgage acquisition date</p>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date	
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
9 Number of properties securing the mortgage		8 Address or description of property securing mortgage (see instructions)		
10 Other		11 Mortgage acquisition date		
Account number (see instructions)				

Form 1098 Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service
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<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1380 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1098		<p>Mortgage Interest Statement</p> <p>Copy A For Internal Revenue Service Center</p> <p>File with Form 1096.</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</p> <p>11 Mortgage acquisition date</p>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date	
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$	
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$		
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
9 Number of properties securing the mortgage		8 Address or description of property securing mortgage (see instructions)		
10 Other		11 Mortgage acquisition date		
Account number (see instructions)				

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

Form 1098-C

7878		<input type="checkbox"/> VOID	<input type="checkbox"/> CORRECTED
DONOR'S name 3.40 in	DONOR'S TIN	DONOR'S TIN	1 Date of contribution 2a Odometer mileage 2b Year 2c Make 2d Model 2.80 in
	Street address (including apt. no.)		3 Vehicle or other identification number 2.45 in
	City or town, state or province, country, and ZIP or foreign postal code		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party
DONOR'S name		4b Date of sale	
Street address (including apt. no.)		4c Gross proceeds from sale (see instructions) \$	
City or town, state or province, country, and ZIP or foreign postal code		5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use	
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose		5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use	
6a Did you provide goods or services in exchange for the vehicle?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> .55 in	
6b Value of goods and services provided in exchange for the vehicle \$		6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked		7.30 in	

Contributions of Motor Vehicles, Boats, and Airplanes

2019

Form **1098-C**

Copy A

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Exhibit E

Form 1098-E

Form 1098-E (Top Copy)

Annotations: .45 in (left margin), 3.33 in (top left), 1 in (top middle), .33 in (top right), .50 in (top right), 1.70 in (middle left), 2.80 in (middle right), 3.40 in (middle left), 2.83 in (middle right), 7.30 in (middle right), 1.77 in (bottom right), 8.00 in (bottom margin).

Form 1098-E fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number; RECIPIENT'S TIN; BORROWER'S TIN; BORROWER'S name; Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code; Account number (see instructions); 1 Student loan interest received by lender; 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.

Form 1098-E (Middle Copy)

Annotations: .85 in (top left), 4.75 in (top right), 11.0 in (top middle).

Form 1098-E fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number; RECIPIENT'S TIN; BORROWER'S TIN; BORROWER'S name; Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code; Account number (see instructions); 1 Student loan interest received by lender; 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.

Form 1098-E (Bottom Copy)

Annotations: 11.0 in (top middle).

Form 1098-E fields: RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number; RECIPIENT'S TIN; BORROWER'S TIN; BORROWER'S name; Street address (including apt. no.); City or town, state or province, country, and ZIP or foreign postal code; Account number (see instructions); 1 Student loan interest received by lender; 2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004.

Common text on all forms: Form 1098-E, Cat. No. 25088U, www.irs.gov/Form1098E, Department of the Treasury - Internal Revenue Service, OMB No. 1545-1576, 2019, Student Loan Interest Statement, Copy A For Internal Revenue Service Center, File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

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Exhibit F

Form 1098-F

0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2284		2019	Fines, Penalties, and Other Amounts	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid	OMB No. 1545-2284			
		\$				
		2 Restitution/remediation amount				
		\$				
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
PAYER'S name		5 Jurisdiction				
Street address (including apt. no.)		6 Case Number				
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement				
		8 Code				

Form **1098-F** Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service
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0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2284		2019	Fines, Penalties, and Other Amounts	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid	OMB No. 1545-2284			
		\$				
		2 Restitution/remediation amount				
		\$				
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
PAYER'S name		5 Jurisdiction				
Street address (including apt. no.)		6 Case Number				
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement				
		8 Code				

Form **1098-F** Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service
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0303 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2284		2019	Fines, Penalties, and Other Amounts	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid	OMB No. 1545-2284			
		\$				
		2 Restitution/remediation amount				
		\$				
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
PAYER'S name		5 Jurisdiction				
Street address (including apt. no.)		6 Case Number				
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement				
		8 Code				

Form **1098-F** Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221	Mortgage Assistance Payments Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</small>
		2019	
		Form 1098-MA	
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

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

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FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221	Mortgage Assistance Payments Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</small>
		2019	
		Form 1098-MA	
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

Form **1098-MA** Cat. No. 58017D 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	Mortgage Assistance Payments Copy A For Internal Revenue Service Center <small>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</small>
		2019	
		Form 1098-MA	
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

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

7474 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S TIN	OMB No. 1545-2234	
	PARTICIPANT'S TIN	2019 Form 1098-Q	
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 \$
PARTICIPANT'S name	5a January \$	dd	5b February \$
Street address (including apt. no.)	5c March \$	dd	5d April \$
	5e May \$	dd	5f June \$
City or town, state or province, country, and ZIP or foreign postal code	5g July \$	dd	5h August \$
	5i September \$	dd	5j October \$
Account number (see instructions)	5k November \$	dd	5l December \$
Name of plan	Plan sponsor's EIN		

Qualifying Longevity Annuity Contract Information

Copy A
For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Form 1098-Q Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service
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7474 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S TIN	OMB No. 1545-2234	
	PARTICIPANT'S TIN	2019 Form 1098-Q	
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 \$		
PARTICIPANT'S name	5a January \$	dd	5b February \$
Street address (including apt. no.)	5c March \$	dd	5d April \$
	5e May \$	dd	5f June \$
City or town, state or province, country, and ZIP or foreign postal code	5g July \$	dd	5h August \$
	5i September \$	dd	5j October \$
Account number (see instructions)	5k November \$	dd	5l December \$
Name of plan	Plan sponsor's EIN		

Qualifying Longevity Annuity Contract Information

Copy A
For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

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

8383 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1098-T	Tuition Statement
FILER'S employer identification no.	STUDENT'S TIN	3		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2020 <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.)	8 Check if at least half-time student <input type="checkbox"/>			

Form **1098-T** Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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8383 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1098-T	Tuition Statement
FILER'S employer identification no.	STUDENT'S TIN	3		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2020 <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.)	8 Check if at least half-time student <input type="checkbox"/>			

Form **1098-T** Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service
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8383 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1098-T	Tuition Statement
FILER'S employer identification no.	STUDENT'S TIN	3		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 includes amounts for an academic period beginning January—March 2020 <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.)	8 Check if at least half-time student <input type="checkbox"/>			

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

VOID CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0877 2019 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check if 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 **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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VOID CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0877 2019 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check if 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 **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0877 2019 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Check if 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 **1099-A** Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

Exhibit K

Form 1099-B

7777 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable checkbox on Form 8949 OMB No. 1545-0715 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2019</div> Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example: 100 sh. XYZ Co.)		
PAYER'S TIN		RECIPIENT'S TIN		1b Date acquired	1c Date sold or disposed
RECIPIENT'S name		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if proceeds from: Collectibles <input type="checkbox"/> QOF <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 2.60 in <input type="checkbox"/>
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>	8 Profit or (loss) realized in 2019 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2018 4.20 in
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2019 \$		11 Aggregate profit or (loss) on contracts \$
14 State name	15 State identification no.	16 State tax withheld \$	12 Check if basis reported to IRS <input type="checkbox"/>		13 Bartering \$

Form 1099-B Cat. No. 14411V www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service
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7777 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable checkbox on Form 8949 OMB No. 1545-0715 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2019</div> Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example: 100 sh. XYZ Co.)		
PAYER'S TIN		RECIPIENT'S TIN		1b Date acquired	1c Date sold or disposed
RECIPIENT'S name		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 Check if proceeds from: Collectibles <input type="checkbox"/> QOF <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
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>	8 Profit or (loss) realized in 2019 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2018 \$
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2019 \$		11 Aggregate profit or (loss) on contracts \$
14 State name	15 State identification no.	16 State tax withheld \$	12 Check if basis reported to IRS <input type="checkbox"/>		13 Bartering \$

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

8585 VOID CORRECTED

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	2019 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$			
		3 Interest if included in box 2 \$			
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description			Copy A For Internal Revenue Service Center
DEBTOR'S name					
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>			File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$		

Form **1099-C** Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service
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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	2019 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$			
		3 Interest if included in box 2 \$			
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description			Copy A For Internal Revenue Service Center
DEBTOR'S name					
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>			File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$		

Form **1099-C** Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service
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CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424	2019 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$			
		3 Interest if included in box 2 \$			
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description			Copy A For Internal Revenue Service Center
DEBTOR'S name					
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>			File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$		

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

Exhibit M

Form 1099-DIV

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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1099-DIV		Dividends and Distributions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
		1b Qualified dividends \$				
		2a Total capital gain distr. \$				
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain \$		2b Unrecap. Sec. 1250 gain \$		
RECIPIENT'S name		3 Nondividend distributions \$		2d Collectibles (28%) gain \$		
		5 Section 199A dividends \$		4 Federal income tax withheld \$		
Street address (including apt. no.)		7 Foreign tax paid \$		6 Investment expenses \$		
		9 Cash liquidation distributions \$		8 Foreign country or U.S. possession		
City or town, state or province, country, and ZIP or foreign postal code		11 Exempt-interest dividends \$		10 Noncash liquidation distributions \$		
		FATCA filing requirement <input type="checkbox"/>		12 Specified private activity bond interest dividends \$		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		13 State 14 State identification no.		
		\$		15 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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1099-DIV		Dividends and Distributions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
		1b Qualified dividends \$				
		2a Total capital gain distr. \$				
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain \$		2b Unrecap. Sec. 1250 gain \$		
RECIPIENT'S name		3 Nondividend distributions \$		4 Federal income tax withheld \$		
		5 Section 199A dividends \$		6 Investment expenses \$		
Street address (including apt. no.)		7 Foreign tax paid \$		8 Foreign country or U.S. possession		
		9 Cash liquidation distributions \$		10 Noncash liquidation distributions \$		
City or town, state or province, country, and ZIP or foreign postal code		11 Exempt-interest dividends \$		12 Specified private activity bond interest dividends \$		
		FATCA filing requirement <input type="checkbox"/>		13 State 14 State identification no.		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		15 State tax withheld \$		
		\$		\$		

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

VOID CORRECTED

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	
		\$	2019	
PAYER'S TIN RECIPIENT'S TIN		2 State or local income tax refunds, credits, or offsets	Form 1099-G	
		\$		
RECIPIENT'S name		3 Box 2 amount is for tax year	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		5 RTAA payments	6 Taxable grants	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$		
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>		9 Market gain		
		\$		
		10a State	10b State identification no.	11 State income tax withheld
		\$	\$	\$

Certain Government Payments

Copy A For Internal Revenue Service Center
 File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

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

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	
		\$	2019	
PAYER'S TIN RECIPIENT'S TIN		2 State or local income tax refunds, credits, or offsets	Form 1099-G	
		\$		
RECIPIENT'S name		3 Box 2 amount is for tax year	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		5 RTAA payments	6 Taxable grants	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$		
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>		9 Market gain		
		\$		
		10a State	10b State identification no.	11 State income tax withheld
		\$	\$	\$

Certain Government Payments

Copy A For Internal Revenue Service Center
 File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

Form **1099-G** Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
		\$	2019	
PAYER'S TIN RECIPIENT'S TIN		2 State or local income tax refunds, credits, or offsets	Form 1099-G	
		\$		
RECIPIENT'S name		3 Box 2 amount is for tax year	4 Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		5 RTAA payments	6 Taxable grants	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$		
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>		9 Market gain		
		\$		
		10a State	10b State identification no.	11 State income tax withheld
		\$	\$	\$

Certain Government Payments

Copy A For Internal Revenue Service Center
 File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

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

Exhibit 0

Form 1099-INT

9292 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		<div style="font-size: 2em; font-weight: bold;">2019</div> <div style="font-weight: bold;">Form 1099-INT</div>		<div style="font-weight: bold;">Interest Income</div>	
		1 Interest income			
				2 Early withdrawal penalty	
PAYER'S TIN				RECIPIENT'S TIN	
				<div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</div>	
RECIPIENT'S name		4 Federal income tax withheld			
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$		\$	
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
		10 Market discount		11 Bond premium	
		\$		\$	
		FATCA filing requirement		12 Bond premium on Treasury obligations	
		<input type="checkbox"/>		\$	
Account number (see instructions)		2nd TIN not.		13 Bond premium on tax-exempt bond	
		<input type="checkbox"/>		\$	
		14 Tax-exempt and tax credit bond CUSIP no.		15 State	
				16 State identification no.	
				17 State tax withheld	
				\$	
				\$	

Form 1099-INT Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		<div style="font-size: 2em; font-weight: bold;">2019</div> <div style="font-weight: bold;">Form 1099-INT</div>		<div style="font-weight: bold;">Interest Income</div>	
		1 Interest income			
				2 Early withdrawal penalty	
PAYER'S TIN				RECIPIENT'S TIN	
				<div style="font-weight: bold;">For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</div>	
RECIPIENT'S name		4 Federal income tax withheld			
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$		\$	
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
		10 Market discount		11 Bond premium	
		\$		\$	
		FATCA filing requirement		12 Bond premium on Treasury obligations	
		<input type="checkbox"/>		\$	
Account number (see instructions)		2nd TIN not.		13 Bond premium on tax-exempt bond	
		<input type="checkbox"/>		\$	
		14 Tax-exempt and tax credit bond CUSIP no.		15 State	
				16 State identification no.	
				17 State tax withheld	
				\$	
				\$	

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

1010 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN ↓ 0.33 in		OMB No. 1545-2205 2019 Form 1099-K	Payment Card and Third Party Network Transactions	
		PAYEE'S TIN				
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> ↓ 0.09 in Third party network <input type="checkbox"/> ← 1.56 in		1a Gross amount of payment card/third party network transactions \$ ↑ 0.50 in	2 Merchant category code ↓ 0.42 in	
		1b Card Not Present transactions \$	3 Number of payment transactions ↓ 0.42 in	4 Federal income tax withheld \$		
PAYEE'S name		5a January \$	5b February \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
Street address (including apt. no.)		5c March \$	5d April \$ ↑ 0.33 in			
City or town, state or province, country, and ZIP or foreign postal code		5e May \$	5f June \$			
PSE'S name and telephone number		5g July \$	5h August \$			
Account number (see instructions)		5i September \$	5j October \$			
2nd TIN not. <input type="checkbox"/>		5k November \$	5l December \$			
		6 State	7 State identification no.			8 State income tax withheld \$
						\$
						\$
						\$

Form 1099-K Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN		OMB No. 1545-2205 2019 Form 1099-K	Payment Card and Third Party Network Transactions	
		PAYEE'S TIN				
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> <input type="checkbox"/> Third party network <input type="checkbox"/> <input type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$	2 Merchant category code	
		1b Card Not Present transactions \$	3 Number of payment transactions	4 Federal income tax withheld \$		
PAYEE'S name		5a January \$	5b February \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
Street address (including apt. no.)		5c March \$	5d April \$			
City or town, state or province, country, and ZIP or foreign postal code		5e May \$	5f June \$			
PSE'S name and telephone number		5g July \$	5h August \$			
Account number (see instructions)		5i September \$	5j October \$			
2nd TIN not. <input type="checkbox"/>		5k November \$	5l December \$			
		6 State	7 State identification no.			8 State income tax withheld \$
						\$
						\$
						\$

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

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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount paid to payment recipient \$ _____ 2 Date of sale	OMB No. 1545-2281 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1099-LS	Reportable Life Insurance Sale
ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service
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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount paid to payment recipient \$ _____ 2 Date of sale	OMB No. 1545-2281 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1099-LS	Reportable Life Insurance Sale
ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service
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ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Amount paid to payment recipient \$ _____ 2 Date of sale	OMB No. 1545-2281 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form 1099-LS	Reportable Life Insurance Sale
ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

Exhibit R

Form 1099-MISC

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2019 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S TIN RECIPIENT'S TIN		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center
RECIPIENT'S name		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11 \$		
13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		12 \$		
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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2019 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S TIN RECIPIENT'S TIN		3 Other income \$	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center
RECIPIENT'S name		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11 \$		
13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		12 \$		
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

Form 1099-OID

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2019 \$	OMB No. 1545-0117 2019 Form 1099-OID		Original Issue Discount
		2 Other periodic interest \$			
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A	
		5 Market discount \$	6 Acquisition premium \$		
RECIPIENT'S name		7 Description			For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
Street address (including apt. no.)					
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 \$		
		FATCA filing requirement <input type="checkbox"/>	10 Bond premium \$	11 Tax-exempt OID \$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 State	13 State identification no.	14 State tax withheld \$	
				\$	

Form **1099-OID** Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2019 \$	OMB No. 1545-0117 2019 Form 1099-OID		Original Issue Discount
		2 Other periodic interest \$			
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy A	
		5 Market discount \$	6 Acquisition premium \$		
RECIPIENT'S name		7 Description			For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
Street address (including apt. no.)					
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 \$		
		FATCA filing requirement <input type="checkbox"/>	10 Bond premium \$	11 Tax-exempt OID \$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 State	13 State identification no.	14 State tax withheld \$	
				\$	

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

Exhibit T

Form 1099-PATR

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2019 Form 1099-PATR	Taxable Distributions Received From Cooperatives	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		7 Qualified payments			8 Investment credit
City or town, state or province, country, and ZIP or foreign postal code		9 Work opportunity credit		10 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	11 Other credits and deductions			

Form **1099-PATR** Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2019 Form 1099-PATR	Taxable Distributions Received From Cooperatives	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		7 Qualified payments			8 Investment credit
City or town, state or province, country, and ZIP or foreign postal code		9 Work opportunity credit		10 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	11 Other credits and deductions			

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

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2019 Form 1099-PATR	Taxable Distributions Received From Cooperatives	
		2 Nonpatronage distributions			
		3 Per-unit retain allocations			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			6 Domestic production activities deduction
Street address (including apt. no.)		7 Qualified payments			8 Investment credit
City or town, state or province, country, and ZIP or foreign postal code		9 Work opportunity credit		10 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	11 Other credits and deductions			

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

Exhibit U

Form 1099-Q

3131 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 2019 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
Street address (including apt. no.)		• Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	<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 2019 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
Street address (including apt. no.)		• Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	<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 2019 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Trustee-to-trustee transfer	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
RECIPIENT'S name		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
Street address (including apt. no.)		• Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	<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

Form 1099-R

9898 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Gross distribution		OMB No. 1545-0119		2019	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2a Taxable amount		Form 1099-R					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy A For Internal Revenue Service Center			
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)		4 Federal income tax withheld				File with Form 1096.	
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.			
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.	FATCA filing requirement <input type="checkbox"/>		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
Account number (see instructions)		Date of payment		15 Local tax withheld		16 Name of locality		17 Local distribution	

Form 1099-R Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service
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9898 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Gross distribution		OMB No. 1545-0119		2019	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2a Taxable amount		Form 1099-R					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy A For Internal Revenue Service Center			
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)		4 Federal income tax withheld				File with Form 1096.	
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.			
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.	FATCA filing requirement <input type="checkbox"/>		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
Account number (see instructions)		Date of payment		15 Local tax withheld		16 Name of locality		17 Local distribution	

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

7575 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2019 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		6 Buyer's part of real estate tax		
		\$		

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

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2019 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		6 Buyer's part of real estate tax		
		\$		

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

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2019 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds		
		\$		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
		6 Buyer's part of real estate tax		
		\$		

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

4343 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 2019 Form 1099-SB	Seller's Investment in Life Insurance Contract
		2 Surrender amount \$		
ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name		
SELLER'S name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service
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4343 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 2019 Form 1099-SB	Seller's Investment in Life Insurance Contract
		2 Surrender amount \$		
ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name		
SELLER'S name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service
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4343 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 2019 Form 1099-SB	Seller's Investment in Life Insurance Contract
		2 Surrender amount \$		
ISSUER'S TIN	SELLER'S TIN	ISSUER'S information contact name		
SELLER'S name		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)	
		2 Date option exercised			
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 No. of shares transferred			
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2017) Cat. No. 411790 www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)	
		2 Date option exercised			
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 No. of shares transferred			
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2017) Cat. No. 411790 www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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2525 VOID CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)	
		2 Date option exercised			
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 No. of shares transferred			
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2017) Cat. No. 411790 www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service
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2019 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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div>	IRA Contribution Information
		2 Rollover contributions \$	Form 5498	
TRUSTEE'S or ISSUER'S TIN PARTICIPANT'S TIN <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px;"></div> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px;"></div> </div>		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	Copy A For Internal Revenue Service Center File with Form 1096.
		5 FMV of account \$	6 Life insurance cost included in box 1 \$	
PARTICIPANT'S name Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
		8 SEP contributions \$	11 Check if RMD for 2020 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions \$	12b RMD amount \$	
		12a RMD date	13b Year 13c Code	
Account number (see instructions)		13a Postponed/late contrib. \$	14b Code	
		14a Repayments \$	15b Code(s)	
		15a FMV of certain specified assets \$		

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

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2019 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 <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div>	IRA Contribution Information
		2 Rollover contributions \$	Form 5498	
TRUSTEE'S or ISSUER'S TIN PARTICIPANT'S TIN		3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	Copy A For Internal Revenue Service Center File with Form 1096.
		5 FMV of account \$	6 Life insurance cost included in box 1 \$	
PARTICIPANT'S name Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
		8 SEP contributions \$	11 Check if RMD for 2020 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions \$	12b RMD amount \$	
		12a RMD date	13b Year 13c Code	
Account number (see instructions)		13a Postponed/late contrib. \$	14b Code	
		14a Repayments \$	15b Code(s)	
		15a FMV of certain specified assets \$		

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

Exhibit AA

Form W-2G

3232 VOID CORRECTED

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

2019

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

File with Form 1096

Copy A For Internal Revenue Service Center

OMB No. 1545-0238

Form **W-2G** Cat. No. 10138V www.irs.gov/FormW2G 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 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
PAYER'S federal identification number		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S telephone number		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	
		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

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

File with Form 1096

Copy A For Internal Revenue Service Center

OMB No. 1545-0238

Form **W-2G** Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Exhibit BB

Form 1042-S

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2019		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form1042S for instructions and the latest information.						Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.			
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code			
		3a Exemption code	4a Exemption code			13g Ch. 4 status code			
		3b Tax rate	4b Tax rate	13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any		13j LOB code	
5 Withholding allowance				13k Recipient's account number					
6 Net income				13l Recipient's date of birth (YYYYMMDD)					
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)					
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>			
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code		15c Ch. 4 status code	
8 Tax withheld by other agents				15d Intermediary or flow-through entity's name					
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15e Intermediary or flow-through entity's GIIN					
10 Total withholding credit (combine boxes 7a, 8, and 9)				15f Country code		15g Foreign tax identification number, if any			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15h Address (number and street)					
12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code		15i City or town, state or province, country, ZIP or foreign postal code			
12d Withholding agent's name				16a Payer's name		16b Payer's TIN			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16c Payer's GIIN		16d Ch. 3 status code		16e Ch. 4 status code	
12f Country code		12g Foreign tax identification number, if any		16a Payer's name		16b Payer's TIN			
12h Address (number and street)		5.30 in		16c Payer's GIIN		16d Ch. 3 status code		16e Ch. 4 status code	
12i City or town, state or province, country, ZIP or foreign postal code				17a State income tax withheld		17b Payer's state tax no.		17c Name of state	
13a Recipient's name		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.		17c Name of state	
13c Address (number and street)				13c Address (number and street)		7.30 in			
13d City or town, state or province, country, ZIP or foreign postal code				13d City or town, state or province, country, ZIP or foreign postal code					

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form 1042-S (2019)