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**From:**

**Sent:** Friday, January 27, 2012 8:50:00 AM

**To:**

**Cc:**

**Subject:** Question regarding information reporting

Hi,

This responds to your request for assistance dated 1/11/12 regarding Rev. Proc. 2011-56 and information reporting. Under section 6034A, the fiduciary of a trust must furnish to a beneficiary information concerning a distribution during the taxable year. In this instance, the minor is the beneficiary. Therefore, we conclude that the Form 1099-MISC should go to the minor, not the parents. Please contact me if you have any questions.

Thank you,