Part III. Administrative, Procedural, and Miscellaneous

NOTE: This revenue procedure will be reprinted as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S

26 CFR 601.602: Forms and instructions.

 $(Also\ Part\ 1,\ Sections\ 220,\ 408,\ 408A,\ 529,\ 530(h),\ 1441,\ 6041,\ 6041A,\ 6042,\ 6043,\ 6044,\ 6045,\ 6047,\ 6049,\ 6050A,\ 6050B,\ 6050D,\ 6050D,$

Rev. Proc. 2003-28

TABLE OF CONTENTS

PART I — GENERAL INFORMATION	
Section 1.1 — Overview of Revenue Procedure 2003–28	759
Section 1.2 — General Requirements for Acceptable Substitute Forms 1096, 1098,	
1099, 5498, W-2G, and 1042-S	761
Section 1.3 — Definitions	763
PART 2 — SPECIFICATIONS FOR SUBSTITUTE FORMS 1096 AND COPIES A OF FORMS 1098, 1099, AND 5498 (ALL FILED WITH THE IRS)	
Section 2.1 — Specifications	763
Section 2.2 — Instructions for Preparing Paper Forms That Will Be Filed With the IRS	766
PART 3 — SPECIFICATIONS FOR SUBSTITUTE FORM W–2G (FILED WITH THE IRS)	
Section 3.1 — General	767
Section 3.2 — Specifications for Copy A of Form W–2G	768
PART 4 — SUBSTITUTE STATEMENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES	
Section 4.1 — Specifications	768
Section 4.2 — Composite Statements	771
Section 4.3 — Required Legends	772
Section 4.4 — Miscellaneous Instructions for Copies B, C, D, 1, and 2	773
PART 5 — ADDITIONAL INSTRUCTIONS FOR SUBSTITUTE FORMS 1098, 1099, 5498, W–2G, and 1042–S	
Section 5.1 — Paper Substitutes for Form 1042–S	774
Section 5.2 — OMB Requirements	776
Section 5.3 — Reproducible Copies	776
Section 5.4 — Effect on Other Revenue Procedures	777
PART 6 — EXHIBITS	
Section 6.1 Exhibits of Forms in the Dayonua Procedura	777

Part 1 General Information

Section 1.1 —Overview of Revenue Procedure 2003–28

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2003 requirements for:

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

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098–E	Student Loan Interest Statement
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–H	Health Insurance Advance Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099–Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099–R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs,
	Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-MSA	Archer MSA or Medicare+Choice 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 printed 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 printed forms may not state, "This is an IRS approved form."

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

In general, section 6011 of the Code contains requirements for filers of information returns. A filer must file information returns on magnetic media, through electronic media, 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 by magnetic media or electronic media.

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms on magnetic media or electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the **2003 General Instructions for Forms 1099, 1098, 5498, and W–2G** and the **2003 Instructions for Form 1042–S**. In addition, see **Pub. 1220**, *Specifications for Filing Forms 1098, 1099, 5498, and W–2G Electronically or Magnetically*.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- For copies of the official forms and instructions, call our toll-free number at **1–800–TAX–FORM** (**1–800–829–3676**).
- The IRS operates a central call site to answer questions related to information returns, penalties, and backup withholding. The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. For your convenience, a new toll-free number, 1–866–455–7438, has been established. You may also still use the original telephone number, 304–263–8700 (not toll-free). The TTY/TDD number is 304–267–3367 (not toll-free). The call site can also be reached by e-mail at mccirp@irs.gov.

1.1.5 Changes to the Revenue Procedure

The following change(s) have been made to this year's Revenue Procedure:

- The address for obtaining approval of alternative testers relating to OCR specifications has been revised.
- Rules and specifications for **Form 1099–CAP**, were added to the Revenue Procedure. Exhibit H also shows an example of the form.
- Rules and specifications for **Form 1099–H**, were added to the Revenue Procedure. Exhibit K also shows an example of the form.
- Rules and specifications for **Form 5498–ESA**, were added to the Revenue Procedure. Exhibit V also shows an example of the form.

Exhibits K, S, and **U.** Due to different printing cycles, the following forms were not available for official release at the time this revenue procedure was published. Therefore Exhibits K, S, and U illustrate draft versions of the forms listed below.

- 1. Form 1099-H
- 2. Form 1099-R
- 3. Form 5498

Caution: These forms are subject to change up to the point they are released for official publication. However, the general rules and specifications outlined in this revenue procedure will still apply.

Section 1.2 —General Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S

1.2.1 Introduction

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

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

Internal Revenue Service Attn: Substitute Forms Program W:CAR:MP:T:T:SP 1111 Constitution Ave., NW Room 6411 Washington, DC 20224

Note: Allow at least 45 days for the IRS to respond.

You may also contact the Substitute Forms Program Unit via e-mail at *taxforms@irs.gov. Please enter "Substitute Forms" on the Subject Line.

Forms 1096, 1098, 1099, 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. **The specifications contained in this revenue procedure apply to 2003 forms only.**

1.2.2 Copy A Specifications

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 an information return under section 6721 of the Code. Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

Caution: Overuse of proportional fonts may cause you to be subject to penalties and delays in processing.

1.2.3 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer
1098–E; 1099–A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to
	the federal income tax return.
1099-S	For Transferor
All other Forms 1099	For Recipient
5498; 5498–MSA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1099-CAP	For Corporation or Broker
1099-LTC	For Insured
1099–R	For Recipient's Records
All other Forms 1099	See Section 4.4.2
5498–ESA	For Trustee
W-2G	For Winner's Records

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

Section 1.3 — Definitions

1.3.1 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 ("payer," "borrower," "student," "debtor," "policyholder," "insured," "transferor," "recipient," "participant," or, in the case of Form W–2G, the "winner"). See **Section 1.2.3** earlier.

1.3.2 Filer

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

1.3.3 Substitute Form

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

1.3.4 Substitute Form Recipient Statement

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

1.3.5 Composite Substitute Statement

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

Part 2 Specifications for Substitute Forms 1096 and Copies A of Forms 1098, 1099, and 5498 (All Filed With the IRS)

Section 2.1 — Specifications

2.1.1 General Requirements

Form identifying numbers (*e.g.*, 9191 for Form 1099–DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an OCR A font. The checkboxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "CORRECTED" checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See **Exhibits D and M**.

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.2 Color and Paper Quality

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

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

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

2.1.3 Chemical Transfer Paper

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

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

All copies must be **clearly legible**. Hot wax and cold carbon spots **are not** permitted for Copy A. **Interleaved carbon** should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.

2.1.4 Printing

All print on **Copy A of Forms 1098, 1099, 5498,** and the print on **Form 1096** above the statement "*Please return this entire page to the Internal Revenue Service. Photocopies are not acceptable.*" must be in Flint J–6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number **must** be in nonreflective carbon-based **black** ink in OCR A font.

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

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

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

Separation between fields must be 0.1 inch.

Except for Form 1099–R and 1099–MISC, the numbered captions are printed as solid with no shaded background.

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

- 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. Alternative testers must be approved by the Government so that tested PCS values can be established. You may obtain approval by writing to the following address:

Commissioner of Internal Revenue

Attn: W:CAR:MP:P:B:T

Business Publishing - Tax Products

1111 Constitution Ave., NW

Washington, DC 20224

2.1.6 Typography

Type must be substantially identical in size and shape to the official form. All rules are either ½-point or ¾-point. Rules must be identical to those on the official IRS form.

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

2.1.7 Dimensions

Generally, three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1099–MISC, 1099–R, and 1042–S contain two documents per page.

There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a $\frac{1}{32}$ (0.0313) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See **Exhibits A through Y** in this publication for the correct form measurements.

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

The depth of the individual trim size of each form on a page must be 3½ inches, the same depth as the official form.

Exceptions. The depth of Forms 1099–MISC and 1099–R is 5½ inches.

2.1.8 Perforation

Copy A (three per page; two per page for **Forms 1099-MISC** and **1099-R**) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3½" forms (5½" for Forms 1099-MISC or 1099-R) on a single copy page of Copy A.

The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms (two for Forms 1099–MISC or 1099–R).

Note: Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for Forms 1099–R and 1099–MISC, and Copy D for Forms 1099–LTC and 1099–R) in the set.

2.1.9 What To Include

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

The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G" must be printed on Form 1096.

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

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

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

The Catalog Number (Cat. No.) shown on the 2003 forms is used for IRS distribution purposes and need 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 information, 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 the 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, generally filers should provide information returns reflecting payments to trust accounts with the:

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

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

2.2.2 Account Number Box

You may use the account number box for an account number designation. However, this number must not appear anywhere else on the form, and this box may not be used for any other item, except as otherwise indicated.

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

Showing the account number is optional. However, it may be to your benefit to include the recipient's account number or designation on paper documents if your record keeping system uses, for identification purposes, the account number or designation in conjunction with, or instead of, the name, social security number, or employer identification number.

bered money boxes. **Exception.** Use decimal points to indicate dollars and cents (e.g., 2000.00 is acceptable). • Fold Forms 1096, 1098, 1099, 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. • 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. • Type other information on Copy A. • Cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

mailing.

Do not:

fonts are unacceptable.

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

2.2.4 Where To File

2.2.3 Specifications

and Restrictions

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.

quick guide to which form must be filed to report a particular payment.

If you furnish the account number, the IRS will include it in future notices to you about backup withholding. If you use window envelopes and a reduced rate to mail statements to recipients, be sure the account number does not appear in the window. Otherwise, the Postal Service may not accept them for

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

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

• Use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type. • Use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the num-

Mail completed paper forms to the IRS service center shown in the **Instructions for Form 1096** and in the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G giving a

feed holes. Pin feed holes must not be present on forms 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.

3.2.1 Substitute Form W-2G (Copy A)

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

Item	Substitute Form W–2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either $\frac{1}{2}$ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3½ inches deep, exclusive of a ⅓ inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be ¼ inch plus or minus .0313. If the top and right margins are properly aligned, the left 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. Interleaved carbons, if used, should be black and of good quality to avoid smudging.
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 need 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. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042–4, 1.6044–5, 1.6049–6, and 1.6050N–1 to determine how certain statements must be provided to recipients (statement mailing requirements for most Forms 1099–DIV and 1099–INT, all Forms 1099–OID and 1099–PATR, and Form 1099–MISC or 1099–S for royalties).

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–INT and 1099–DIV, and for Forms 1099–OID and 1099–PATR The rules in this section apply to Form 1099–INT (except for interest reportable under section 6041), 1099–DIV (except for section 404(k) dividends), 1099–OID, and 1099–PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same language 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). Except for state income tax withholding information, information not required by the official form should not be included on the substitute form.

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

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

- 1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
 - **Note:** For Form 1099–INT, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.
- **2.** The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.
- 3. The form recipient statement (Copy B) must contain the following in bold and conspicuous type:

 This is important tax information and is being furnished to the Internal Revenue Service.

 If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
- **4.** The box caption "Federal income tax withheld" must be in boldface type on the form recipient statement.
- 5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part 5.
- 6. The form recipient statement must contain the tax year (e.g., 2003), form number (e.g., Form 1099–INT), and form name (e.g., 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 4.4 for applicable labels and arrangement of assembly of forms.

Note: Do not include the words "Substitute for" or "In lieu of" on the form recipient statement.

- 7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
- 8. Each recipient statement of Forms 1099–DIV, 1099–INT, 1099–OID, and 1099–PATR *must* include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
- 9. Until new regulations are issued, the IRS will not assess penalties for use of a logo (e.g., the name of the payer in any typeface, font, or style, and/or a symbolic icon) or slogan on a recipient statement if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use of the logo or slogan must not make it less likely for a reasonable payee to recognize the importance of the statement for tax reporting purposes.
- 10. A mutual fund family may state separately on one document (e.g., one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099–DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099–INT, 1099–DIV, and 1099–OID information. Each fund and its earnings must be

stated separately. The form must contain an instruction to the recipient that each fund's earnings and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.**

4.1.3 Substitute Statements to Recipients for Certain Forms 1098, 1099, 5498, and W-2G Statements to form recipients for Forms 1098, 1098–E, 1098–T, 1099–A, 1099–B, 1099–C, 1099–CAP, 1099–G, 1099–H, 1099–LTC, 1099–MISC, 1099–MSA, 1099–Q, 1099–R, 1099–S, 5498, 5498–ESA, 5498–MSA, 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. To be acceptable, a substitute form recipient statement must meet the following requirements.

- 1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
- 2. The filer's and the form recipient's identifying information required on the official IRS form must be included.
- 3. Each substitute recipient statement for Forms W-2G, 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, and 1099-S 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-C, 1099-MSA, 1099-R, 5498, 5498-ESA, and 5498-MSA are encouraged to furnish telephone numbers.
- **4.** All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption "Federal income tax withheld" must be in bold-face type on the form recipient statement.

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

Note: You cannot make this change on Copy A.

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

- 5. You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form 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.
- **6.** If you use carbon to produce recipient statements, the quality of the carbon must meet the following standards:
 - All copies must be clearly legible,
 - All copies must be able to be photocopied, and
 - Fading must not diminish legibility and the ability to photocopy.

In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.

The back of a mailer top envelope ply may contain these spots.

7. A mutual fund family may state separately on one document (e.g., one piece of paper) the Form 1099–B information for a recipient from each fund as required by Form 1099–B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund's (not the mutual fund family's) name and amount must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

- **8.** You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for **Form 1099–S**. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for **Form 1099–S** in **Section 4.3.2** and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099–S.
- **9.** For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note: You cannot make this change on Copy A.

- **10.** 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.
- 11. If an institution insurer uses a third party service provider to file **Form 1098–T**, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider.
- 12. Logos are permitted on substitute recipient statements for the forms listed in this section (Section 4.1.3).

Section 4.2 — Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099–INT, 1099–DIV, 1099–MISC, and 1099–S, and for Forms 1099–OID and 1099–PATR A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099–INT (except for interest reportable under section 6041), 1099–DIV (except for section 404(k) dividends), 1099–MISC or 1099–S (for royalties only), 1099–OID, or 1099–PATR) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (e.g., 1098 or 1099–A) on a composite statement with the information required on the forms listed in the preceding sentence.

Exception. A filer may include **Form 1099–B** information on a composite form with the forms listed above.

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

- All information pertaining to a particular type of payment must be located and blocked together on
 the form and separate from any information covering other types of payments included on the form.
 For example, if you are reporting interest and dividends, the Form 1099–INT information must be
 presented separately from the Form 1099–DIV information.
- The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.
- 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 (*e.g.*, Federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment and the recipient's tax
 obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.

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

Exceptions:

- 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.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

- Form 1099–B cash proceeds and Form 1099–CAP noncash proceeds for a shareholder from an acquisition of control or substantial change in capital structure that are from the same transaction may be combined.
- Royalties reported on **Form 1099–MISC** or **1099–S** may be reported on a composite form only with the forms specified in Section 4.1.2.

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

Section 4.3 — Required Legends

4.3.1 Required Legends for Forms 1098

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

- Form 1098—
 - 1. "The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return."
 - 2. "Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."
- Form 1098–E—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest."
- Form 1098–T "This is important tax information and is being furnished to the Internal Revenue Service."

4.3.2 Required Legends for Forms 1099 and W-2G

Forms 1099 and W–2G recipient statements must contain the following legends:

- Forms 1099-A, 1099-C, and 1099-CAP:
 - **Copy B**—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported."
- Forms 1099–B, 1099–DIV, 1099–G, 1099–INT, 1099–MISC, 1099–OID, and 1099–PATR:

 Copy B—"This is important tax information and is being furnished to the Internal Revenue Service.

 If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."
- Form 1099-LTC:
 - **Copy B** "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported." **Copy C** "Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return."
- Form 1099–MSA:
 - Copy B—"This information is being furnished to the Internal Revenue Service."
- Forms 1099–H, 1099–Q and 1099–S:
 - **Copy B** "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported."
- Form 1099-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. This information is being furnished to the Internal Revenue Service."
 - Copy C—"This information is being furnished to the Internal Revenue Service."

• Form W-2G:

Copy B—"This information is being furnished to the Internal Revenue Service. Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return."

Copy C—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."

4.3.3 Required Legends for Forms 5498

Form 5498 recipient statements (Copy B) must contain the following legends:

- Form 5498—"This information is being furnished to the Internal Revenue Service."
- Note: If you do not furnish 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 furnished to the IRS.
- Form 5498–ESA—"The information in boxes 1 and 2 is being furnished to the Internal Revenue Service."
- Form 5498–MSA—"The information in boxes 1 through 6 is being furnished to the Internal Revenue Service."

Section 4.4 — Miscellaneous Instructions for Copies B, C, D, 1, and 2

4.4.1 Copies

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

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

4.4.2 Arrangement of Assembly

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

- Form 1098—Copy B "For Payer"; Copy C "For Recipient."
- Form 1098-E—Copy B "For Borrower"; Copy C "For Recipient."
- Form 1098-T—Copy B "For Student"; Copy C "For Filer."
- Form 1099–A—Copy B "For Borrower"; Copy C "For Lender."
- Forms 1099–B, 1099–DIV, 1099–G, 1099–H, 1099–INT, 1099–MSA, 1099–OID, 1099–PATR, and 1099–Q—Copy B "For Recipient"; Copy C "For Payer."
- Form 1099–C—Copy B "For Debtor"; Copy C "For Creditor."
- Form 1099–CAP—Copy B "For Shareholder"; Copy C "For Corporation or Broker."
- Form 1099-LTC—Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer."
- Form 1099–MISC—Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required"; and Copy C "For Payer."
- Form 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."
- Form 1099–S—Copy B "For Transferor"; Copy C "For Filer."
- Form 5498—Copy B "For Participant"; Copy C "For Trustee or Issuer."
- Form 5498–ESA—Copy B "For Beneficiary"; Copy C "For Trustee."
- Form 5498–MSA—Copy B "For Participant"; Copy C "For Trustee."
- Form W-2G—Copy 1 "For State Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return"; Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required."; Copy D "For Payer."

Perforations are required between forms on all copies except Copy A to make separating the forms easier. (Copy A of Form W–2G may be perforated.)

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

Section 5.1 — Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copy A for Form 1042–S, *Foreign Person's U.S. Source Income Subject to With-holding*, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the Internal Revenue Service. Proposed substitutes not conforming to these specifications must be submitted for consideration.

Note: Copies B, C, D, and E of Form 1042–S may contain multiple income entries for the same recipient, i.e. multiple rows of the top boxes 1–8 of the Form.

5.1.2 Time Frame For Submission of Form 1042–S

The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.

5.1.3 Revisions

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

5.1.4 Obtaining Copies

Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets (no carbon interleaves) of these forms. Continuous fan-fold/pinned forms are not provided.

5.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the Service. Carbon copies and reproductions are not acceptable.
- The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000–00–0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00–0000000. The taxpayer identification number (TIN) must be in one of these formats.
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ribbon 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 "VOID," "CORRECTED," and "PRO-RATA BASIS REPORTING" boxes must be printed at the top center of the form under the title and checked, if applicable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.

5.1.6 Substitute Form 1042–S Format Requirements							

Property	Substitute Form 1042–S Format Requirements					
Printing	Privately printed substitute Forms 1042–S must be exact replicas of the of ficial forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.					
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be shown on copies provided to recipients or retained by withholding agent. All boxes appearing on the official form must be present on the substitute form, with appropriate captions. All printing must be in high quality ponegloss black ink. Bar codes should					
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.					
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015" or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.					
Carbons	Carbonized forms or "spot carbons" are not permissible. Interleaved carbons, if used, must be of good quality to preclude smudging and should be black.					
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service," Copies B, C, and D "for Recipient," and Copy E "for Withholding Agent."					
Color Quality of Paper	 Paper for Copy A must be white chemical wood bond, or equivalent 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset bood 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 bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering. Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the with holding agent. Withholding agents may choose the format, design, color and quality of the paper used for these copies. 					
Dimensions	 The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ snap stub on the left side of the form. The snap feature is not re quired on substitutes. The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form. The depth of a substitute Copy A must be a minimum of 5½ inches and a maximum of 5½ inches. 					
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other Federal and State returns they file Copy E may be used as a withholding agent's record/copy.					

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

5.2.1 OMB Requirements

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

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in **Part 6**.)
- Each IRS form (or its instructions) states:
 - 1. Why the IRS needs the information,
 - 2. How it will be used, and
 - 3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 - 1. OMB No. XXXX-XXXX (preferred) or
 - 2. OMB # XXXX-XXXX (acceptable).

5.2.3 Required Explanation to Users

All substitute forms (Copy A only) must state "For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W–2G." (or "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." for Copy A of Form 1042–S).

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

Section 5.3 — Reproducible Copies of Forms

5.3.1 Introduction

You can order official IRS forms and information copies of federal tax materials by calling the IRS Distribution Center at 1–800–829–3676. Other ways to get federal tax material include:

- The Internet.
- CD-ROM.
- GPO Superintendent of Documents Bookstores.

Note: Several IRS forms are provided electronically on the IRS home page and on the Federal Tax Forms CD-ROM, but Copy A of Forms 1096, the 1098 series, 1099 series, and 5498 series 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.

5.3.2 Internet

You can download tax materials from the Internet.

You Can Access the Internet by	Using
File Transfer Protocol (FTP)	ftp.irs.gov
World Wide Web	www.irs.gov

ROM on the Internet at www.irs.gov/cdorders or by calling 1–877–CDFORMS (1–877–233–6767). 5.3.4 GPO Supt. of The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual **Documents** copies of tax forms, instructions, and publications. **Bookstores**

ing of 2002 substitute forms and statements to recipients, is superseded.

The IRS also offers an alternative to downloading electronic files and provides current and prior-year

access to tax forms and instructions through its Federal Tax Forms CD-ROM. The CD, Pub. 1796, Federal Tax Products on CD-ROM, will be available for the upcoming filing season. You may buy the CD-

Revenue Procedure 2002-57, 2002-39 I.R.B 575, which provides rules and specifications for private print-

Exhibits A through V 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.

• Do not add the text line "Do Not Cut or Separate Forms on This Page" to the bottom form. This will

Section 5.4 — Effect on Other Revenue Procedures

5.3.3 IRS Federal Tax Forms CD-ROM

5.4.1 Other Revenue

Procedures

6.1.1 Purpose

Part 6

Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

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

cause inconsistency with the specifications.

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.

Exhibit A

	le <u>L</u>	769									A	OMB N	lo. 1545-010
Form 1	096			Ann			y and			of			
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-										= 7.30"=			
Cit	ty, state, a	and ZIP c	ode										
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Name of	person to c	oniaci			(hone nur)	nber			FOR	Jiligiai	USE C	illy
E-mail ac	ddress				Fax r	number						ш	
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32 	81	84	83	80	79	85	73	91	86 	71	92	93	95
1099-MSA	1099-OID	1099-PATR		1099-R	1099-S	5498	5498-ESA	5498-MSA					
94	96	97	31	98	75	28	72	27					
Under pe correct, and Signature	d complete.	rjury, I decl	are that I hav		d this return	and accor	npanying doc	uments, and	d, to the bes	st of my kno	owledge and		are true,
Purpose 1098, 549 use Form magnetic Returns F Pub. 1220 W-2G Ele Who mus this form left area a payer; a points) or broker; a estate tra retiremen	Ictions of form. L 08, and W- 1096 to 1 media, se Reported M 0, Specific octronically st file. The must be of Forms a recipient student lc barter exc nsactions; t arrangem a Medica	Jse this for 2G to the transmit e Form 4 Magnetica actions for or Magnetica actions for or Magnetica actions for more name, a the same 1099, 100 of mortgioan interechange; a a trustee nent, a Co	e Internal Felectronic 804, Transi Ily; for electronic Filing For etically. ddress, and as those 98, 5498, cage interest; an educ creditor; a or issuer overdell ES	Revenue Sally or mission o otronic suims 1098, and TIN of you enter w-2G. It paymer cational in person roof any ind A, an Ard	Service. De agneticall finformati bomissions 1099, 549 fithe filer in the una filer incuts (including the porting rejorting redividual ther MSA	o not ly. For ion , see 98 and on ipper ludes ing a eal	by Ma and 54 Whe Send a following office reside individuals and the control of t	rch 1, 200 498-MSA Fre To F all informa ng: Fre principa Fre or agen nce in the vidual, is ma, Arizon ana, Missi Carolina,	14. File Foby May 3* File tion return al busines cy, or leg e case of located in a, Florida ssippi, Ne Texas, Vir	rm 1096 1, 2004. Ins filed or SS, al an 1 , Georgia, w Mexicoginia		th Form 1 Use the Internal Service add	498-ESA,
reason to Preaddre 1096 from Forms 10	no acquires know that essed Form the IRS vag, 1098, fany of the son the f	t the prop n 1096. It with Pack 5498, and e preprint	erty has b you receinage 1099, W-2G to	een aban ved a pre use it to the Interration is in	doned. addressed transmit p nal Revent	d Form paper ue nake	Kentud New H New Y Rhode Illinois, Michig	sas, Connecky, Maine lampshire fork, Ohio Island, Vi Indiana, Jan, Minneska, North	e, Massac , New Jer , Pennsylv ermont, W lowa, Kar	husetts, sey, vania, /est Virgir nsas, souri,	nia Kan	sas City,	

Exhibit B

	4.70"=====	.50"	CORRECTED	65" .33'	— -	8181	
Mortgage Interes Statemen	20 03 Form 1098		SOTTED		dress, and telep	ii -	RECIPIE
Сору	rom payer(s)/borrower(s)	age interest received from	I .	ocial security nu	. PAYER'S so	Federal identification n	RECIPIEN
Fo Internal Revenu Service Cente File with Form 1096	" principal residence	paid on purchase of pri	2 Poin	40"	3.4	ORROWER'S name	PAYER'S
For Privacy Adams		d of overpaid interest	3 Refu \$			ess (including apt. no.)	
Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-20		2.83"	4			and ZIP code	
- Internal Revenue Service	Department of the Treasury -		Cat. No. 144 Page —	on This	te Forms	Cut or Separa	orm 109 Do Not
		8.00" —					
Mortgag Interes Statemen	OMB No. 1545-0901 2003 Form 1098		CORRECTED		U VC	8181 S/LENDER'S name, ac	RECIPIEN
Сору		age interest received from	I .	ocial security nu	. PAYER'S so	Federal identification n	RECIPIEN
Internal Revenu Service Center File with Form 109	principal residence	s paid on purchase of pri	2 Poin		<u> </u>	ORROWER'S name	PAYER'S
For Privacy A and Paperwo		d of overpaid interest				ess (including apt. no.)	Street ad
Reduction A Notice, see th 2003 Gener Instructions forms 1099, 109			4			and ZIP code	
5498, and W-20							
	Department of the Treasury - or Separate Forms DMB No. 1545-0901	Do Not Cut or	Cat. No. 144 Page — CORRECTED		□ vc	Cut or Separa	
		///////////////////////////////////////				ļļ.	
Сору	Form 1098 from payer(s)/borrower(s)	age interest received from		ocial security nu	. PAYER'S so	Federal identification n	RECIPIEN
Fo Internal Revenu Service Cento	from payer(s)/borrower(s)		\$ 2 Poin	ocial security nu	. PAYER'S so	S Federal identification n	
Internal Revenu Service Cento File with Form 109 For Privacy A and Paperwo	from payer(s)/borrower(s)	age interest received from	\$ 2 Poin \$ 3 Refu	ocial security nu	. PAYER'S so		PAYER'S
Copy of Internal Revenum Service Centre File with Form 1090 For Privacy And Paperwood Reduction And Notice, see the 2003 General Instructions for	from payer(s)/borrower(s)	age interest received from	\$ 2 Poin \$ 3 Refu	ocial security nu	. PAYER'S so	ORROWER'S name	PAYER'S

Exhibit C

8484	☐ VOID ☐ CORRI	ECTED		
RECIPIENT'S/LENDER'S name, addr	ress, and telephone number		OMB No. 1545-1576 2003 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan in	terest received by lender	Copy A
BORROWER'S name			2.00	Internal Revenue
Street address (including apt. no.)	3.40"	<u> </u>		Service Center File with Form 1096. For Privacy Act
				and Paperwork Reduction Act
City, state, and ZIP code		2.	83" 	Notice, see the 2003 General Instructions for
Account number (optional)		2 Check if box and/or capitalize	1 includes loan origination fees	Forms 1099, 1098, 5498, and W-2G.
Form 1098-E Do Not Cut or Separat		at. No. 25088U — Do N	•	asury - Internal Revenue Service orms on This Page
B4B4 RECIPIENT'S/LENDER'S name, addr	VOID CORRI	ECTED	OMB No. 1545-1576 2003 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan in	nterest received by lender	Copy A
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code				Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the
Account number (optional)		2 Check if box and/or capitaliz	1 includes loan origination fees zed interest	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1098-E Do Not Cut or Separate B 4 B 4 RECIPIENT'S/LENDER'S name, addr	e Forms on This Page		Department of the Tree ot Cut or Separate F	asury - Internal Revenue Service
TIEGII IENI GIENDETTO Hame, addi	ess, and telephone number		20 03 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan in	nterest received by lender	Copy A
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code				For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General
Account number (optional)		Check if box and/or capitalize	1 includes loan origination fees zed interest	Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1098-E	Cá	at. No. 25088U	Department of the Trea	asury - Internal Revenue Service

Exhibit D

.33"		FOTED	2 201	
EILER'S name street address city of	state, ZIP code, and telephone number		OMB No. 1545-1574	
Tierro hame, direct address, only, t	state, 211 code, and telephone namber	qualified tuition and	OWID 140. 1545-1574	
		related expenses	0000	Tuition
		2 Amounts billed for	1 20 03	Statement
		qualified tuition and		
		related expenses	Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security number	<u>'</u>	4 Scholarships or grants 1.40"	Copy A
STUDENT'S name	•	5 Adjustments to scholarships		Internal Revenue
	3.40"	or grants for a prior year		Service Center
		\$		File with Form 1096.
Street address (including apt. no.)		6 Check this box if the	7 Reimbursements or refunds	For Privacy Act and Paperwork
		amount in box 1 or 2 includes amounts for	of qualified tuition and related expenses from an	Reduction Act
City, state, and ZIP code		an academic period	insurance contract	Notice, see the
		deginning January- March 2004 ▶	\$ 2.80"	2003 General Instructions for
Service Provider/Acct. No. (opt.)		8 Check if at least	9 Check if a graduate	Forms 1099, 1098,
		half-time student	student	5498, and W-2G.
orm 1098-T	C	at. No. 25087J	Department of the Treasury	- Internal Revenue Service
	te Forms on This Page		or Separate Form	
B3B3 FILER'S name, street address, city, s	VOID CORRI		OMB No. 1545-1574	
		\$	2003	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses		Otatement
		\$	Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year	4 Scholarships or grants	Copy A
STUDENT'S name		Adjustments to scholarships or grants for a prior year	····	Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for	7 Reimbursements or refunds of qualified tuition and related expenses from an	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code		an academic period beginning January- March 2004 ▶	insurance contract	Notice, see the 2003 General
Service Provider/Acct. No. (opt.)		8 Check if at least	9 Check if a graduate	Instructions for Forms 1099, 1098,
Colvide Frevidei/Feet. No. (opt.)		half-time student		5498, and W-2G.
form 1098-T			student	
	te Forms on This Page		or Separate Form	
FILER'S name, street address, city, s	state, ZIP code, and telephone number	qualified tuition and related expenses	OMB No. 1545-1574	* ***
		2 Amounts billed for qualified tuition and	2003	Tuition Statement
		related expenses	Form 1098-T	
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year	4 Scholarships or grants	Copy A
STUDENT'S name		\$.	\$ \////////////////////////////////////	For
STUDENT S NAME		Adjustments to scholarships or grants for a prior year		Internal Revenue Service Center File with Form 1096.
<u> </u>		\$	<u> </u>	For Privacy Act
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2	7 Reimbursements or refunds of qualified tuition and	and Paperwork
		includes amounts for	related expenses from an	Reduction Act
City, state, and ZIP code		an academic period beginning January-	insurance contract	Notice, see the 2003 General
		March 2004 ►	\$	Instructions for
Service Provider/Acct. No. (opt.)		8 Check if at least	9 Check if a graduate	Forms 1099, 1098,
		half-time student	student	5498, and W-2G.
orm 1098-T	Ca	at. No. 25087J	Department of the Treasury	- Internal Revenue Service

Exhibit E

ADAD	□ VOID □ CO	DRRECTED		
LENDER'S name, street address, city,	state, ZIP code, and telephone	e no.	OMB No. 1545-0877 2003 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification n	1 Date of lender's acquisition or knowledge of abandonment	Balance of principa outstanding	Copy A
BORROWER'S name		3'/////////////////////////////////////	4 Fair market value of	Internal Revenue Service Center File with Form 1096
Street address (including apt. no.)		5 Was borrower personally lie	able for repayment of the	For Privacy Ac and Paperwork and Paperwork
City, state, and ZIP code		6 Description of property	<u></u>	Notice, see the
Account number (optional)				Forms 1099, 1098, 5498, and W-2G.
BOBD Not Cut or Separate	□ VOID □ CO	DRRECTED	t or Separate OMB No. 1545-0877	Forms on This Page
		1 Date of lender's acquisition or	20 03 Form 1099-A 2 Balance of principa	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification n	knowledge of abandonment	outstanding	Copy A
BORROWER'S name		3'/////////////////////////////////////	4 Fair market value of	File with Form 1096.
Street address (including apt. no.)		5 Was borrower personally lie	<u> </u>	No Reduction Act
City, state, and ZIP code		6 Description of property		Notice, see the 2003 General Instructions for
Account number (optional)				Forms 1099, 1098, 5498, and W-2G.
Form 1099-A Do Not Cut or Separate B미블미 LENDER'S name, street address, city,	□ VOID □ CC	DRRECTED	·	Acquisition or Abandonment of Secured Property
LENDER'S Federal identification number	BORROWER'S identification n	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principa outstanding	Copy A
BORROWER'S name		3	\$ 4 Fair market value of	File with Form 1096.
Street address (including apt. no.)		5 Was borrower personally lie	able for repayment of the	For Privacy Act and Paperwork No Reduction Act
City, state, and ZIP code Account number (optional)		6 Description of property		Notice, see the 2003 General Instructions for Forms 1099, 1098,
•				5498, and W-2G.

Exhibit F

	∐ VOID L	CORRE	CTED		
PAYER'S name, street address, city,			1a Date of sale	OMB No. 1545-0715	Proceeds From Broker and
			1b CUSIP no.	= 20 U3 Form 1099-B	Barter Exchange Transactions
			2 Stocks, bonds, etc.		
			\$		=1.90" >>> ss commissions and option premiums
PAYER'S Federal identification number	RECIPIENT'S identificati	ion number	3 Bartering	4 Federal income tax withhe	Copy A
DECIDIENTIO	<u></u>		5	\$ 3.90"	For
RECIPIENT'S name			5 Description		Internal Revenue Service Center
				utures Contracts	File with Form 1096. For Privacy Act
Street address (including apt. no.)			6 Profit or (loss) realized in 2003	7 Unrealized profit or (loss) of open contracts—12/31/20	and Paperwork
City, state, and ZIP code			1.40"	1.40"	Reduction Act Notice, see the
•			8 Unrealized profit or (loss) or	9 Aggregate profit or (loss)	2003 General Instructions for
Account number (optional)		2nd TIN not.	open contracts—12/31/2000		Forms 1099, 1098,
2.80"=			\$	\$ 4.15"	5498, and W-26.
7979 PAYER'S name, street address, city,	VOID state, ZIP code, and tele	CORRE ephone no.	CTED 1a Date of sale	OMB No. 1545-0715	Proceeds From
					Broker and
			1b CUSIP no.	Form 1099-B	Barter Exchange Transactions
			2 Stocks, bonds, etc.	Reported) Gross proceeds	Hansactions
			\$		ss commissions and option premiums
PAYER'S Federal identification number	RECIPIENT'S identificati	ion number	3 Bartering	4 Federal income tax withhe	Copy A
RECIPIENT'S name	<u> </u>		\$ 5 Description	\$	For Internal Revenue
			- Boodinpaion		Service Center
Observational desires (for all celling a continue)				utures Contracts	File with Form 1096. For Privacy Act
Street address (including apt. no.)			6 Profit or (loss) realized in 2003	7 Unrealized profit or (loss) open contracts—12/31/200	
,				1 A	
City, state, and ZIP code			\$	\$	Notice, see the
City, state, and ZIP code			8 Unrealized profit or (loss) on	9 Aggregate profit or (loss)	2003 General Instructions for
		2nd TIN not.	8 Unrealized profit or (loss) on	9 Aggregate profit or (loss)	2003 General
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat		his Page	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V — Do Not Cu	9 Aggregate profit or (loss) \$ Department of the Treasu t or Separate For	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page
City, state, and ZIP code Account number (optional) Form 1099-B		his Page	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu	9 Aggregate profit or (loss) \$ Department of the Treasu t or Separate For	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page Proceeds From
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat		his Page	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V — Do Not Cu	9 Aggregate profit or (loss) \$ Department of the Treasu t or Separate For	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat		his Page	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc.	9 Aggregate profit or (loss) \$ Department of the Treasu or Separate For OMB No. 1545-0715 2003 Form 1099-B Reported \ \equiv \ \equiv \equiv \equiv \equiv \equiv \equiv \qu	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page Proceeds From Broker and Barter Exchange Transactions
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat		his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering	9 Aggregate profit or (loss) \$ Department of the Treasu or Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds to IRS Gross proceeds let 4 Federal income tax withhe	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page Proceeds From Broker and Barter Exchange Transactions
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city,	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$	9 Aggregate profit or (loss) \$ Department of the Treasu or Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds to IRS Gross proceeds less	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page Proceeds From Broker and Barter Exchange Transactions ss commissions and option premiums Copy A For Internal Revenue
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city,	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 Description	9 Aggregate profit or (loss) \$ Department of the Treasu or Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds to IRS Gross proceeds let 4 Federal income tax withhe	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. ry - Internal Revenue Service ms on This Page Proceeds From Broker and Barter Exchange Transactions ss commissions and option premiums and Copy A For
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city,	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V — Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 Description Regulated F 6 Profit or (loss) realized in	9 Aggregate profit or (loss) \$ Department of the Treasu tor Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds let or IRS Gross proceeds let seed and the seed are seed as withher the seed are seed as within the seed are seed as within the seed are seed as within the	Proceeds From Broker and Barter Exchange Transactions SS commissions and option premiums Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 Description Regulated F 6 Profit or (loss) realized in 2003	9 Aggregate profit or (loss) \$ Department of the Treasu tor Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds to IRS Gross proceeds let 4 Federal income tax withhe \$ utures Contracts 7 Unrealized profit or (loss) of open contracts—12/31/20/	Proceeds From Broker and Barter Exchange Transactions ss commissions and option premiums Copy A For Internal Revenue Service Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V — Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 Description Regulated F 6 Profit or (loss) realized in 2003 \$	9 Aggregate profit or (loss) \$ Department of the Treasu t or Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds letter Gros	Proceeds From Broker and Barter Exchange Transactions Ses commissions and option premiums To Internal Revenue Service Proceeds From Broker and Barter Exchange Transactions To Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General
City, state, and ZIP code Account number (optional) Form 1099-B Do Not Cut or Separat 7979 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	VOID state, ZIP code, and tele	his Page CORRE ephone no.	8 Unrealized profit or (loss) or open contracts—12/31/2003 \$ at. No. 14411V — Do Not Cu CTED 1a Date of sale 1b CUSIP no. 2 Stocks, bonds, etc. \$ 3 Bartering \$ 5 Description Regulated F 6 Profit or (loss) realized in 2003 8 Unrealized profit or (loss) or open contracts—12/31/2005	9 Aggregate profit or (loss) \$ Department of the Treasu tor Separate For OMB No. 1545-0715 2003 Form 1099-B Reported Gross proceeds let IRS Gross proceeds let 9 Gross proceeds let 1 Gross proceeds let 2 Gross proceeds let 1 Gross procee	Proceeds From Broker and Barter Exchange Transactions ss commissions and option premiums Copy A For Internal Revenue Service Proceeds From Broker and Barter Exchange Transactions Ss commissions and option premiums Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General

Exhibit G

8585	□ void □	CORRE	CTED			
CREDITOR'S name, street address, ci		3 001 12	10125		OMB No. 1545-1424]
					20 03	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification	number	1 Date canceled		2 Amount of debt car	Oupy A
DEBTOR'S name			3 Interest if incl		1.40" =	For Internal Revenue
——	3.40"		\$			Service Center File with Form 1096.
Street address (including apt. no.)			5 Debt descript	ion		For Privacy Act and Paperwork
City, state, and ZIP code			-			Reduction Act Notice, see the 2003 General
Account number (optional)			6 Check for bar	nkruptcy	7 Fair market value of	Instructions for Forms 1099, 1098, 5498, 1.35 17-2G.
Form 1099-C Do Not Cut or Separat	e Forms on Thi		at. No. 26280W — Do	Not Cut	•	reasury - Internal Revenue Service Forms on This Page
8585	□ VOID □	CORRE	CTED			,
CREDITOR'S name, street address, ci	ity, state, and ZIP code				OMB No. 1545-1424	
					2003	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification	n number	1 Date canceled	d	Form 1099-C 2 Amount of debt car	nceled Copy A
DEBTOR'S name			3 Interest if incl	udad in bau O	\$	For Internal Revenue
DEBTORS Harrie			\$	uded III box 2	4	Service Center File with Form 1096.
Street address (including apt. no.)			5 Debt descript	ion		For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code			-			Notice, see the 2003 General
Account number (optional)			6 Check for bar	nkruptcy	7 Fair market value of	Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-C Do Not Cut or Separate 8585	e Forms on Thi			Not Cut	Department of the T	reasury - Internal Revenue Service Forms on This Page
CREDITOR'S name, street address, ci	ity, state, and ZIP code				OMB No. 1545-1424	
					2003	Cancellation of Debt
CREDITOR'S Federal identification number	DEBTOR'S identification	n number	1 Date canceled	d	Form 1099-C 2 Amount of debt car	nceled Copy A
DEBTOR'S name			3 Interest if incl	uded in box 2	4	Internal Revenue Service Center
Street address (including apt. no.)			\$ 5 Debt descript	ion		File with Form 1096. For Privacy Act and Paperwork
City, state, and ZIP code						Reduction Act Notice, see the
Account number (optional)			6 Check for bar	nkruptcy	7 Fair market value of	2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-C		Ca	at. No. 26280W		Department of the T	Treasury - Internal Revenue Service

Exhibit H

0101	□ void		CTED		
9191 CORPORATION'S/BROKER'S name, str telephone no.			1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate
			2 CUSIP No.	2003	Control and
			1.40"	Form 1099-CAP	Capital Structure
				eported \	ss commissions and option premiums
CORPORATION'S/BROKER'S Federal identification no.	SHAREHOLDER'S ident	tification no.	4 Federal income tax withheld \$		For
SHAREHOLDER'S name			6	7 Classes of stock excha	Service Center
Street address (including apt. no.)			8 FMV of stock received \$	9 FMV of other property red \$	For Privacy Act and Paperwork
City, state, and ZIP code			10 Description		Reduction Act Notice, see the 2003 General
Account number (optional)	Check if filed	2nd TIN not.			Instructions for Forms 1099, 1098,
Form 1099-CAP Do Not Cut or Separat			at No. 35115M	Department of the Trea	sury - Internal Revenue Service
9191 CORPORATION'S/BROKER'S name, str telephone no.	VOID reet address, city, state, 2	CORRE	1 Date of sale or exchange 2 CUSIP No.	OMB No. 1545-1814	Changes in Corporate Control and
			2 CUSIP No.	Form 1099-CAP	Capital Structure
				eported Gross proceeds IRS Gross proceeds le	ss commissions and option premiums
CORPORATION'S/BROKER'S Federal identification no.	SHAREHOLDER'S ident	tification no.	4 Federal income tax withheld \$	5 No. of shares exchang	ed Copy A
SHAREHOLDER'S name			6	7 Classes of stock excha	Service Center
Street address (including apt. no.)			8 FMV of stock received	9 FMV of other property res	For Privacy Act and Paperwork
City, state, and ZIP code			10 Description		Reduction Act Notice, see the 2003 General
Account number (optional)	Check if filed	2nd TIN not.	Check the box if shareholder of	cannot take a loss on their	Instructions for
7 tooodin Hamber (optional)	by broker		tax return		5498, and W-2G.
Form 1099-CAP Do Not Cut or Separate 1111 CORPORATION'S/BROKER'S name, str telephone no.		This Page		•	crms on This Page Changes in Corporate Control and
			3 Cash received Re	Form 1099-CAP ported Gross proceeds IRS Gross proceeds IRS	Capital Structure
CORPORATION'S/BROKER'S Federal identification no.	SHAREHOLDER'S ident	tification no.	4 Federal income tax withheld \$	5 No. of shares exchang	ed Copy A For
SHAREHOLDER'S name			6	7 Classes of stock excha	Service Center
Street address (including apt. no.)			8 FMV of stock received \$	9 FMV of other property real	For Privacy Act and Paperwork
City, state, and ZIP code			10 Description		Reduction Act Notice, see the 2003 General
Account number (optional)	Check if filed	2nd TIN not.	Check the box if shareholder of tax return		Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-CAP	2, 2.5.01	<u>, </u>	at. No. 35115M		sury - Internal Revenue Service

Exhibit I

9191	□ VOID □	CORRE	CTED			
PAYER'S name, street address, city,	state, ZIP code, and tele	ephone no.		dinary dividends	OMB No. 1545-0110	
			\$	had a surficial made affects		Dividends and
			2a 101	tal capital gain distr.	20 03	Distributions
			2b 28	% rate gain		
			\$	70 rate gain	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number		alified 5-year gain	2d Unrecap. sec. 1250	O gain Copy A
			\$		\$	For
RECIPIENT'S name			2e Se	ction 1202 gain	3 Nontaxable distribu	internal nevenue
			\$		\$	Service Center File with Form 1096.
Street address (including apt. no.)				deral income tax withheld	5 Investment expens	For Privacy Act
rates address (morading apa no.)			\$	derai income tax witimeta	\$	and Paperwork Reduction Act
City, state, and ZIP code			_	reign tax paid	7 Foreign country or U.S. p	Notice, see the
			\$			2003 General Instructions for
Account number (optional)		2nd TIN not.	8 Ca	sh liquidation distr.	9 Noncash liquidation of	forms 1099, 1098,
2.80"—		—	\$		\$4.50"	5498, and W-2G.
orm 1099-DIV		.60"	t. No. 1	4415N	Department of the Tr	easury - Internal Revenue Service
o Not Cut or Separat	e Forms on Ti		_	Do Not Cut	or Separate	Forms on This Page
•		_			-	
9191			_			
PAYER'S name, street address, city,	state, ZIP code, and tele	ephone no.	I .	dinary dividends	OMB No. 1545-0110	
			\$			Dividends and
			1	tal capital gain distr.	20 03	Distributions
			\$ 2b 28	% rate gain		Biodibadiono
			\$	70 Tate gain	Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	-	ıalified 5-year gain	2d Unrecap. sec. 1250) gain Camus A
			\$, 3	\$	Copy A For
RECIPIENT'S name			2e Se	ction 1202 gain	3 Nontaxable distribu	
						Service Center
			\$		\$	File with Form 1096. For Privacy Act
Street address (including apt. no.)				deral income tax withheld	5 Investment expens	es and Paperwork
City state and ZID ands			\$ 6 For	reign tax paid	Foreign country or U.S. p	Reduction Act Notice, see the
City, state, and ZIP code			\$	reign tax paid	7 Foreigh country of 0.3. p	2003 General
Account number (optional)		2nd TIN not.	, ·	sh liquidation distr.	9 Noncash liquidation of	Instructions for Forms 1099, 1098,
(-р			\$		\$	5498, and W-2G.
form 1099-DIV		Ca	at. No. 1	4415N		easury - Internal Revenue Service
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9191	VOID L	CORRE	_	dinant dividanda	OMB No. 1545-0110	
PAYER'S name, street address, city,	Siais, ZIF Code, and les	epilone no.	1 Ord	dinary dividends	GIVID INC. 1343-0110	
				tal capital gain distr.	0000	Dividends and
			\$		2003	Distributions
			<u> </u>	% rate gain		
			\$		Form 1099-DIV	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number		ıalified 5-year gain	2d Unrecap. sec. 1250	O gain Copy A
			\$		\$	For
RECIPIENT'S name			2e Se	ction 1202 gain	3 Nontaxable distribu	Internal Revenue Service Center
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			\$		\$	File with Form 1096.
Street address (including apt. no.)			\$ 4 Fee	deral income tax withheld	\$Investment expens	For Privacy Act
Street address (including apt. no.)			-	deral income tax withheld		For Privacy Act
			4 Fed \$	deral income tax withheld	5 Investment expens	For Privacy Act and Paperwork Reduction Act Notice, see the
			4 Fed \$		5 Investment expens	For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General
City, state, and ZIP code		2nd TIN not.	4 Fee \$ 6 For \$ 8 Ca		5 Investment expens \$ 7 Foreign country or U.S. 9 Noncash liquidation of	For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098,
Street address (including apt. no.) City, state, and ZIP code Account number (optional)		2nd TIN not.	4 Fed \$ 6 Fod \$	reign tax paid	5 Investment expens \$ 7 Foreign country or U.S.	For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for

Exhibit J

Form **1099-G**

8686	☐ VOID ☐ CORRE	CTED		
PAYER'S name, street address, city,		1 Unemployment compensation	OMB No. 1545-0120	
		1.40"		Certain
		2 State or local income tax refunds, credits, or offsets	20 03	Government Payments
		\$	Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax with	nheld Copy A
RECIPIENT'S name		5 /////////////////////////////////////	\$ Tayable grants	For
RECIPIENT 5 name			6 Taxable grants	Internal Revenue Service Center
			\$	File with Form 1096. For Privacy Act
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income	and Paperwork 1.15" Reduction Act
City, state, and ZIP code				Notice, see the 2003 General
Account number (optional)				Instructions for Forms 1099, 1098,
7000ant namber (optional)				5498, and W-2G.
form 1099-G	Cat	. No. 14438M	Department of the Tre	easury - Internal Revenue Service
Do Not Cut or Separate	Forms on This Page	Do Not Cut	or Separate Fo	rms on This Page
8686	☐ VOID ☐ CORRE	CTED		
PAYER'S name, street address, city,		1 Unemployment compensation	OMB No. 1545-0120	
		\$	8800	Certain Government
		2 State or local income tax	20 03	Payments
		refunds, credits, or offsets	Form 1099-G	- -
PAYER'S Federal identification number	RECIPIENT'S identification number	\$ 3 Box 2 amount is for tax year	4 Federal income tax with	nheld Copy A
			\$	— Copy A
RECIPIENT'S name		5	6 Taxable grants	Internal Revenue Service Center
			\$	File with Form 1096.
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business	For Privacy Act and Paperwork
City, state, and ZIP code			income •	Reduction Act Notice, see the
Account number (entional)				2003 General Instructions for
Account number (optional)				Forms 1099, 1098, 5498, and W-2G.
Form 1099-G	Cat	:. No. 14438M	Department of the Tre	easury - Internal Revenue Service
Do Not Cut or Separate	Forms on This Page	Do Not Cut	or Separate Fo	rms on This Page
8686	☐ VOID ☐ CORRE			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	Certain
		\$	2003	Government
		2 State or local income tax refunds, credits, or offsets	<u> </u>	Payments
		\$	Form 1099-G	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax with	nheld Copy A
RECIPIENT'S name		5 /////////////////////////////////////	S Taxable grants	For Internal Revenue
				Service Center
Street address (including apt. no.)		7 Agriculture payments	\$ Check if box 2 is	File with Form 1096. For Privacy Act
oneer address (including apr. 110.)		\$	trade or business income	and Paperwork Reduction Act
City, state, and ZIP code				Notice, see the 2003 General
Account number (optional)				Instructions for Forms 1099, 1098,
(Spannay				5498, and W-2G.

Cat. No. 14438M

PROVIDER'S name, street address, city, state, ZIP code, and telephone no.	T Gross amount of health insurance advance payments	OMB No. 1545-XXXX	Healt
	\$	20 03	Insurance Advance
	2 No. of months eligible	Form 1099-H	Paymen
	Amount of advance pa	yment(s) included in box 1	Сору
ROVIDER'S Federal identification number RECIPIENT'S identification number	3 Jan.	9 July	
	\$	\$	Internal Rever
ECIPIENT'S name	4 Feb.	10 Aug.	Service Cen
	\$ 5 Mar.	\$ 11 Sept.	For Privacy
reet address (including apt. no.)	\$	\$	and Paperv Reduction
not address (modaling apr. no.)	6 Apr.	12 Oct.	Notice, see
ity, state, and ZIP code	\$	\$	2003 General Instructions
	7 May	13 Nov.	Forms 1099, 10
	\$ 8 June	\$ 14 Dec.	5498, and W-
	8 June \$	\$	
rm 1099-H Cat	. No. 34192D	Department of the Tr	reasury - Internal Revenue Sei
7171 UVOID CORRE	<u>-</u>	OMB No. 1545-XXXX	Heal Insurance Advan
	2 No. of months eligible	Form 1099-H	Paymer
	·	yment(s) included in box 1	Сору
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ECIPIENT'S name	\$ 4 Feb.	\$ 10 Aug.	Internal Rever Service Cen
Edit ENT o hame	\$	\$	File with Form 10
	5 Mar.	11 Sept.	For Privacy and Paperw
treet address (including apt. no.)	\$ 6 Apr.	\$ 12 Oct.	Reduction
	1 '	\$	Notice, see 2003 Gene
		13 Nov.	
ity, state, and ZIP code	\$ 7 May	13 NOV.	
ity, state, and ZIP code		\$	Forms 1099, 10
ity, state, and ZIP code	7 May \$ 8 June	\$ 14 Dec.	Forms 1099, 10
	7 May \$ 8 June \$	\$ 14 Dec. \$	Forms 1099, 10 5498, and W-
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rm 1099-H Cat	7 May \$ 8 June \$. No. 34192D	\$ 14 Dec. \$ Department of the Tr	Forms 1099, 10 5498, and W-
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orm 1099-H Cat o Not Cut or Separate Forms on This Page 7171	7 May \$ 8 June \$. No. 34192D — Do Not Cut CCTED 1 Gross amount of health insurance advance payments	\$ 14 Dec. \$ Department of the Tr or Separate Fo	Forms 1099, 10 5498, and W- reasury - Internal Revenue Ser orms on This Page
o Not Cut or Separate Forms on This Page	7 May \$ 8 June \$. No. 34192D — Do Not Cut CCTED 1 Gross amount of health insurance advance payments \$	\$ 14 Dec. \$ Department of the Tr	Instructions Forms 1099, 10 5498, and W- reasury - Internal Revenue Ser orms on This Page Healt Insurance Advan
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o Not Cut or Separate Forms on This Page 7171 VOID CORRE ROVIDER'S name, street address, city, state, ZIP code, and telephone no.	7 May \$ 8 June \$ No. 34192D — Do Not Cut CCTED 1 Gross amount of health insurance advance payments \$ 2 No. of months eligible Amount of advance pa 3 Jan. \$ 4 Feb.	S 14 Dec. \$ Department of the Tr or Separate Fo OMB No. 1545-XXXX 2003 Form 1099-H yment(s) included in box 1 9 July \$ 10 Aug.	Forms 1099, 10 5498, and W- reasury - Internal Revenue Ser Orms on This Page Heal Insurance Advan Paymer Copy Internal Rever Service Cer File with Form 10 For Privacy
orm 1099-H O Not Cut or Separate Forms on This Page 7171	7 May \$ 8 June \$ No. 34192D — Do Not Cut CCTED 1 Gross amount of health insurance advance payments \$ 2 No. of months eligible Amount of advance pa 3 Jan. \$ 4 Feb. \$ 5 Mar. \$	S 14 Dec. \$ Department of the Tr or Separate Form OMB No. 1545-XXXX 2003 Form 1099-H yment(s) included in box 1 9 July \$ 10 Aug. \$ 11 Sept. \$	Forms 1099, 10 5498, and W- reasury - Internal Revenue Ser orms on This Page Healt Insurance Advan Paymer Copy Internal Rever Service Cen File with Form 10 For Privacy and Paperw Reduction
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Exhibit L

9292	VOID ☐ COI	RRECTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone r	no. Payer's RTN (optional)	OMB No. 1545-0112	
			20 03 In	terest Income
			Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification nur		ded in box 3	Copy A
RECIPIENT'S name		\$ 2 Early withdrawal penalty	3 Interest on U.S. Savings	For Internal Revenue
		1.40"	Bonds and Treas. obligat	Service Center
		\$	\$	File with Form 1096. For Privacy Act
Street address (including apt. no.)		4 Federal income tax withhe	_ I .	and Paperwork
Dity, state, and ZIP code		\$ 6 Foreign tax paid	7 Foreign country or U.S.	Reduction Act Notice, see the
,, ,			possession	2003 General Instructions for
Account number (optional)	2nd TII	N not.		Forms 1099, 1098,
2.80"—		 	4.15"	5498, and W-2G.
orm 1099-INT	.60	O" Cat. No. 14410K	Department of the Treasu	ıry - Internal Revenue Service
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PAYER'S name, street address, city,	state, ZIP code, and telephone r	no. Payer's RTN (optional)	OMB No. 1545-0112	
			20 03 In	terest Income
			Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification nur	mber 1 Interest income not include	ded in box 3	Copy A
		\$	Tax:	For
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligat	Internal Revenue Service Center
		\ \$	\$	File with Form 1096.
Street address (including apt. no.)		4 Federal income tax withhe	 	For Privacy Act and Paperwork
		\$	\$	Reduction Act
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	Notice, see the 2003 General
Account number (optional)	2nd TII	N not	'	Instructions for Forms 1099, 1098,
Account number (optional)] \$		5498, and W-2G.
orm 1099-INT		Cat. No. 14410K	Department of the Treasu	ıry - Internal Revenue Service
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9292		RRECTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone r	no. Payer's RTN (optional)	OMB No. 1545-0112	
			20 03 In	terest Income
			Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification nur	mber 1 Interest income not include	ded in box 3	Copy A
		\$	10 Internation 110 0 :	For
		2 Early withdrawal penalty	3 Interest on U.S. Savings	Internal Revenue
RECIPIENT'S name			Bonds and Treas. obligat	ons Service Center
RECIPIENT'S name		\$		File with Form 1096.
		\$ 4 Federal income tax withhe	\$	File with Form 1096. For Privacy Act
Street address (including apt. no.)		4 Federal income tax withhe \$	\$ Investment expenses \$	File with Form 1096. For Privacy Act and Paperwork Reduction Act
Street address (including apt. no.)		4 Federal income tax withhe	\$ Id 5 Investment expenses	File with Form 1096. For Privacy Act and Paperwork
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Street address (including apt. no.)	2nd TI	4 Federal income tax withhe \$ 6 Foreign tax paid	\$ id 5 Investment expenses \$ 7 Foreign country or U.S.	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General

Exhibit M

9393 ←	<u></u> ∨0	ID CORRE	CTED	= 4.50"===	_		
PAYER'S name, street address, city, s	state, ZIP coo	de, and telephone no.	Gross long-term ca benefits paid	ure OMB 1	No. 1545-1519		
			\$		ดดว	Lo	ng-Term Care and
			2 Accelerated death	<u> </u>	(003		Accelerated Death
			benefits paid		1000 1 TO		Benefits
PAYER'S Federal identification number	POLICYHOLI	DER'S identification number	\$ 3 Check one:		1099-LTC RED'S social secu	ırity no	Copy A
ATEN O FOGOTAL INCHININGATION HAMBON	T OLIOTTIOL	SELT O Identification number	Per Reimb	oursed	1.40"	•	For
POLICYHOLDER'S name			INSURED'S name				Internal Revenue Service Center
	3.	.40"	1				File with Form 1096
Street address (including apt. no.)			Street address (includ	ling apt. no.)			For Privacy Act
				2.80" =			Reduction Act
City, state, and ZIP code			City, state, and ZIP co	ode			Notice, see the 2003 General
Account number (optional)		4 Qualified contract (optional)	5 Check, if applicable: (optional)	Chronically Terminally i	1	fied	Instructions for Forms 1099, 1098, 5498, and W-2G.
orm 1099-LTC		I Ca	at. No. 23021Z			easury -	Internal Revenue Service
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PAYER'S name, street address, city, s	state, ZIP coo	de, and telephone no.	Gross long-term ca benefits paid	re OMB N	No. 1545-1519		
			\$ 2 Accelerated death	2	003		ng-Term Care and Accelerated Death
			benefits paid	Form	1099-LTC		Benefits
PAYER'S Federal identification number	POLICYHOLI	DER'S identification number			RED'S social secu	irity no.	Сору А
POLICYHOLDER'S name			INSURED'S name				For Internal Revenue
							Service Center
Street address (including apt. no.)			Street address (includ	ling apt. no.)			File with Form 1096. For Privacy Act and Paperwork
City, state, and ZIP code			City, state, and ZIP co	ode			Reduction Act Notice, see the
only, state, and 211 code				ouo			2003 General
Account number (optional)		4 Qualified contract (optional)	5 Check, if applicable: (optional)	Chronically Terminally i	1	fied	Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-LTC		Ca	at. No. 23021Z		_	easury -	Internal Revenue Service
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			2 Accelerated death benefits paid				Accelerated Death Benefits
PAYER'S Federal identification number	POLICYHOLI	DER'S identification number	\$ 3 Check one:		1099-LTC	ırity no	Comu
7 TETTO T COCION INCINIONI MATIBOT	T OLIOTTIOL	SELT O Identification number	Per Reimb	oursed	120 0 000101 0000	inty no.	Copy A
POLICYHOLDER'S name			INSURED'S name	···			Internal Revenue Service Center
Street address (including apt. no.)			Street address (includ	ling apt. no.)			File with Form 1096 For Privacy Act
City, state, and ZIP code			City, state, and ZIP co	ode			Reduction Act Notice, see the 2003 Genera
Account number (optional)		4 Qualified contract (optional)	5 Check, if applicable: (optional)	Chronically Terminally i		fied	Instructions for Forms 1099, 1098, 5498, and W-2G.
orm 1099-LTC		1	L	rommany r	<u>. </u>		

Exhibit N

		.3125			.50"		
PAYER'S name	9595	VOID city, state, ZIP code, and	CORRE	_	ED ↓ Rents	OMB No. 1545-0115	1
PATER S Harrie	,, Bireet address, C	ity, state, zir code, and	и тегернопе по.	Ė	1.40"	OMB No. 1545-0115	
				\$	Royalties	2003	Miscellaneou Incom
				_		Form 1099-MISC	
4	4.50"			3	Other income	4 Federal income tax	withheld
				\$		 \$	Copy
PAYER'S Feder number	ra identification	RECIPIENT'S iden number	ntification	_	Fishing boat proceeds	6 Medical and health car	
				\$		 	File with Form 10
RECIPIENT'S n	ame				Nonemployee compensation	8 Substitute payments dividends or interest	
Street address	(including apt. no.))		9	Payer made direct sales of	10 Crop insurance p	
	2 40	٦"			\$5,000 or more of consumer		2003 Gener
City, state, and	3.40	1		11	(recipient) for resale ►	12	Forms 109 1098, 549
Account number	er (optional)		2nd TIN not	. 13	Excess golden parachute payments	14 Gross proceeds pan attorney	paid to and W-2
				\$		\$	
15				16 o	State tax withheld	17 State/Payer's sta	
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Exhibit O

9494	☐ VOID ☐ CORRE	CTED		
PAYER'S name, street address, city,	state, and ZIP code		OMB No. 1545-1517 2003 Form 1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	Copy A
		\$	\$	Internal Revenue
RECIPIENT'S name	3.40"	3 Distribution code	4 FMV on date of dea	
Street address (including apt. no.)	0.10	5 Medicare+Choice MSA	\$	File with Form 1096 For Privacy Ac and Paperworl
City, state, and ZIP code			3.90" =====	Reduction Ac Notice, see the 2003 Genera
Account number (optional)			5.90	Instructions for Forms 1099, 1098 5498, and W-2G
Do Not Cut or Separate 9494 PAYER'S name, street address, city,	□ VOID □ CORRE		or Separate F	orms on This Page
,			20 03 Form 1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	Copy A
RECIPIENT'S name		\$ 3 Distribution code	4 FMV on date of dea	Internal Revenue Service Center File with Form 1096
Street address (including apt. no.)		5 Medicare+Choice MSA	Ψ	For Privacy Action Action Action Action Action Action
City, state, and ZIP code Account number (optional)				Notice, see the 2003 Genera Instructions fo Forms 1099, 1098
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Form 1099-MSA Do Not Cut or Separate 9494	e Forms on This Page		or Separate F	asury - Internal Revenue Service
PAYER'S name, street address, city,	state, and ZIP code		OMB No. 1545-1517 2003 Form 1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	For
RECIPIENT'S name		3 Distribution code	4 FMV on date of dea	Internal Revenue Service Center File with Form 1096
Street address (including apt. no.)		5 Medicare+Choice MSA	,	For Privacy Ac and Paperworl Reduction Ac
City, state, and ZIP code				Notice, see the 2003 Genera Instructions for
Account number (optional)				Forms 1099, 1098, 5498, and W-2G.

Exhibit P

Form **1099-OID**

9696	VOID	CORRE	CTED		
PAYER'S name, street address, city,			1 Original issue discount for 2003	OMB No. 1545-0117	
			1.40"		Original Issue
			\$ 2 Other periodic interest	- 2003	Original Issue Discount
			2 other periodic interest		
			\$	Form 1099-OID	
PAYER'S Federal identification number	RECIPIENT'S identifi	ication number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Cop, A
RECIPIENT'S name	1		5 Description	Ψ	For Internal Revenue
					Service Center File with Form 1096.
Street address (including apt. no.)			6 Original issue discount on	IIS Treasury obligations	For Privacy Act
Street address (including apt. 110.)			\$	o.o. Treasury obligations	and Paperwork Reduction Act
City, state, and ZIP code			7 Investment expenses		Notice, see the 2003 General
A		Out TINE out	\$		Instructions for
Account number (optional) 2.80"		2nd TIN not		4.15"	Forms 1099, 1098, 5498, and W-2G.
Form 1099-OID			at. No. 14421R	Department of the Treasury	Internal Payonus Service
9696 PAYER'S name, street address, city,	VOID state, ZIP code, and to	CORRE	1 Original issue discount for 2003	OMB No. 1545-0117	
					Original Issue
			\$ 2 Other periodic interest	20 03	Original Issue Discount
			2 other periodic interest		
			\$	Form 1099-OID	
PAYER'S Federal identification number	RECIPIENT'S identifi	ication number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	000,7
RECIPIENT'S name	1		5 Description	Ι Φ	For Internal Revenue
					Service Center File with Form 1096.
					TOT Privacy Act
Street address (including apt. no.)			6 Original issue discount on	U.S. Treasury obligations	and Paperwork
Street address (including apt. no.) City, state, and ZIP code			6 Original issue discount on \$ 7 Investment expenses	U.S. Treasury obligations	and Paperwork Reduction Act Notice, see the
			\$	U.S. Treasury obligations	and Paperwork Reduction Act Notice, see the 2003 General Instructions for
		2nd TIN not	\$ 7 Investment expenses \$	U.S. Treasury obligations	and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098,
City, state, and ZIP code Account number (optional)			\$ 7 Investment expenses \$		and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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Exhibit Q

Form 1099-PATR

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PAYER'S name, street address, city,		_	1 Patronage dividends	OMB No. 1545-0118	
			1.40"		Taxable
			2 Nonpatronage distributions	1 0000	Distributions
			¢	20 03	Received From
			3 Per-unit retain allocations		Cooperatives
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Street address (including apt. no.)			6	7 Investment credit	and Paperworl
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City, state, and ZIP code			8 Work opportunity credit	9 Patron's AMT adjust	ment Notice, see the 2003 Genera
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Account number (optional)		2nd TIN not.			Forms 1099, 1098
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			2 Nonpatronage distributions		Distributions
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			\$		Cooperatives
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			1 Patronage dividends	OMB No. 1545-0118	
			1 Patronage dividends		Distributions
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Cat. No. 14435F

Exhibit R

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PAYER'S/TRI STEE'S name, street address, city, state, ZIP code, and telephone number 3.0" 3.4"	RECTED 1 Gross distribution \$ 1.4" 2 Earnings	OMB No. 1545-1760 2003 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number RECIPIENT S name	<u> </u>	Trustee-to-trustee rollover 1.4" Check if the recipient is not the designated beneficiary	Copy A For Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.) City, state, and ZIP code Account number (optional)	Coverdell ESA	3.0"	For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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TALETO THOSTEL O HAITE, Successouriess, City, State, AIF COUCE, and telephone number	\$ 2 Earnings	20 03 Form 1099-Q	Qualified Education Programs (Under Sections 529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number RECIPIENT'S name	3 Basis 5 Check one: Section 529 program— Private or State	Trustee-to-trustee rollover Check if the recipient is not the designated beneficiary	Copy A For Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.) City, state, and ZIP code Account number (optional)	Coverdell ESA		For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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	\$ 2 Earnings	20 03	Qualified Education Programs (Under Sections 529 and 530)
PAYER'S/TRUSTEE'S Federal identification no. RECIPIENT'S social security number RECIPIENT'S name	\$ 5 Check one: Section 529 program— Private or State	Trustee-to-trustee rollover Check if the recipient is not the designated beneficiary	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act
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Exhibit S

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Exhibit V

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Exhibit W

2727 □ VOID □ C	CORRECTED		
TRUSTEE'S name, street address, city, state, and ZIP code	Employee or self-employed person Archer MSA contributions made in 2003 and 2004 for 2003		Archer MSA or Medicare+Choice MSA Information
	2 Total contributions made in 2003	Form 5498-MSA	
TRUSTEE'S Federal identification number PARTICIPANT'S social securit	•	outions made in 2004 for 2003	Сору А
PARTICIPANT'S name	\$ 4 Rollover contributions	5 Fair market value of Arche MSA or M+C MSA	
3.40"	→ \$	\$	Service Center File with Form 1096.
Street address (including apt. no.)	6 Medicare+Choice MSA	1	For Privacy Act and Paperwork
City, state, and ZIP code		-	Reduction Act Notice, see the 2003 General
Account number (optional)			Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 5498-MSA	L Cat. No. 23097L	Department of the Treasu	ury - Internal Revenue Service
Z727 VOID C	DORRECTED 1 Employee or self-employed person Archer MSA contributions made in 2003 and 2004 for 2003 \$ 2 Total contributions made in 2003		Archer MSA or Medicare+Choice MSA Information
	\$	Form 5498-MSA	
TRUSTEE'S Federal identification number PARTICIPANT'S social securit	y number 3 Total Archer MSA contrib	utions made in 2004 for 2003	Copy A
PARTICIPANT'S name	4 Rollover contributions	5 Fair market value of Arche MSA or M+C MSA	
Street address (including apt. no.)	\$ 6 Medicare+Choice	_	For Privacy Act and Paperwork
City, state, and ZIP code	MSA L	1	Reduction Act Notice, see the
Account number (optional)			2003 General Instructions for Forms 1099, 1098,
			5498, and W-2G.
Form 5498-MSA Do Not Cut or Separate Forms on This 2727 VOID C TRUSTEE'S name, street address, city, state, and ZIP code	Cat. No. 23097L Page — Do Not Co CORRECTED 1 Employee or self-employed person Archer MSA contributions made in 2003 and 2004 for 2003 \$ 2 Total contributions made in 2003	s OMB No. 1545-1518	rms on This Page Archer MSA or Medicare+Choice MSA Information
	\$	Form 5498-MSA	
TRUSTEE'S Federal identification number PARTICIPANT'S social securit		outions made in 2004 for 2003	Copy A
PARTICIPANT'S name	4 Rollover contributions	5 Fair market value of Arche MSA or M+C MSA	Service Center
Street address (including apt. no.)	\$ 6 Medicare+Choice	\$	File with Form 1096. For Privacy Act and Paperwork
City, state, and ZIP code	MSA L		Reduction Act Notice, see the
Account number (optional)			2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 5498-MSA	Cat. No. 23097L	D	ury - Internal Revenue Service

Exhibit X

3232	CORRECTED		•
PAYER'S name	1 Gross winnings 1.45"	2 Federal income tax withheld 1.45"	OMB No. 1545-0
Street address	3 Type of wager	1.45 ————————————————————————————————————	200
3.00"	Type of wager	+ Date won	Form W-2
city, state, and ZIP code	5 Transaction	6 Race	Certa
			Gambli
ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Winnin
VINNER'S name 2.85"	9 Winner's taxpayer identification no.	10 Window	For Privacy Act a
			Paperwork Reduction Notice, see the 20
treet address (including apt. no.)	11 First I.D.	12 Second I.D.	General Instructions Forms 1099, 1098, 54
Dity, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	and W-
			File with Form 10
Inder penalties of perjury, I declare that, to the best of my knowledge and orrectly identify me as the recipient of this payment and any payments from			Сору
Signature ►	- '	ate ►	For Internal Rever Service Cen
m W-2G	Cat. No. 10138V		asury - Internal Revenue Ser
	Oat. 140. 10100V	Department of the free	asary - internal rievende de
3232	CORRECTED		
PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0
			9 0 0
treet address	3 Type of wager	4 Date won	<u> </u>
eity, state, and ZIP code	5 Transaction	6 Race	Form W-2
, 5			Certa
ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Gambli Winnin
WALKEDIO	O Mineral America identification	40 Windows	
VINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act a Paperwork Reduction
street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 2 General Instructions
			Forms 1099, 1098, 54 and W-
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheld	File with Form 10
Inder penalties of perjury, I declare that, to the best of my knowledge and	belief, the name, address, and taxpayer ider	Intification number that I have furnished	
correctly identify me as the recipient of this payment and any payments from			Copy For Internal Rever
Signature ▶	D	ate ►	Service Cer
m W-2G	Cat. No. 10138V	Department of the Tre	asury - Internal Revenue Sei
3232	CORRECTED		
PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0
			200
treet address	3 Type of wager	4 Date won	
city, state, and ZIP code	5 Transaction	6 Race	Form W-2
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ederal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Gambli Winnin
(IAINEDIO	O Mineral American identification	40 Wileston	
VINNER'S name	9 Winner's taxpayer identification no.	10 Window	For Privacy Act a Paperwork Reduction
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 20 General Instructions
			Forms 1099, 1098, 54
	40 01 1 /0 1 1 1 1 1 1 1 1 1	14 State income tax withheld	and W-
City, state, and ZIP code	13 State/Payer's state identification no.	14 State income tax withheir	
			File with Form 10
oity, state, and ZIP code nder penalties of perjury, I declare that, to the best of my knowledge and orrectly identify me as the recipient of this payment and any payments from	belief, the name, address, and taxpayer ider	itification number that I have furnished	File with Form 10 Copy For Internal Rever

Exhibit Y

	042-S				on's U.S. Sourc 'ithholding	e ilicon	ic	2003		1B No. 1545-0096 Copy A for
nternal Re	nt of the Treasury evenue Service		VOID		CORRECTED			REPORTING	Interna	l Revenue Servic
1 Income code	e 2 Gross income		3 With allow	holding vances	4 Net income	5 Tax ra	te 6 Exemption code	7 U.S. Federal ta: withheld	x 8	Amount repaid to recipient
9 With	hholding agent's El	N ►	-			14 Recip	ient's U.S. TIN	l, if any ►		
	EIN	Г	<u> </u>	QI-EIN			SSN or ITI	,	EIN	QI-EIN
10 WIT		T'S nam			s (including ZIP code)	15 Recipi		f residence for tax		
								ERMEDIARY'S (N: NTITY'S name	NQI's)/	18 Country code
						19 NQI's	/Flow-through	entity's address		
11 Doo	cipient's account nu	mbor (o	ntional\		12 Recipient code		· ·	•		
II nec	apient's account nu	mber (o	puonan		12 Necipieni code					
	CIPIENT'S name (first in or town, province or s									
								entity's TIN, if an	<u> </u>	
						21 PAYE	R'S name and	TIN (if different fi	rom withh	nolding agent's)
1							25" ———			
							7.25" ====== ncome tax withh	neld 23 Payer's s	state tax no.	. 24 Name of state
or Privac	cy Act and Paperwork	c Reducti	ion Act N	lotice,	see page 15 of the sepa	22 State i	ncome tax withl	neld 23 Payer's s Cat. No. 11386R		. 24 Name of state
	ey Act and Paperwork	Fore	eign I	Perso	on's U.S. Sourc	22 State i rate instructi == 8.00" =	ncome tax withi			
Form 1	042-S	Fore Sub	eign I	Perso	on's U.S. Sourc	22 State i rate instructi = 8.00" =	ons.	Cat. No. 11386R	OM	Form 1042-S (200
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