

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, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441-5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1).

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**Part 1
General Information**

Section 1.1 - Overview of Revenue Procedure 2004-58

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2004 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 Coverage Tax Credit (HCTC) Advance Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare+Choice MSA
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	HSA, 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 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2004 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, you may call the toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll-free). For TTY/TDD equipment, call 304-267-3367 (not toll-free). The call site can also be reached by email at mccirp@irs.gov.
 - For other tax information related to business returns or accounts, call 1-800-829-4933. If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax account questions or to order forms and publications.
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1.1.5 What's New

The following changes have been made to this year's Revenue Procedure:

- Use of an account number is no longer optional for 2004 returns filed. An account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type.
 - Form 1099-B: New boxes have been added relating to broker reporting under reissued regulations. New boxes 5 and 6 have been added for brokers to report information regarding a corporation that had a change in corporate control and capital structure. Also, the related corporation name and address appear on the form below the recipient's name and address.
 - Form 1099-DIV: The boxes for post-May 5 capital gain distributions and qualified 5-year gain have been eliminated based on section 301 of the Jobs and Growth Tax Relief and Reconciliation Act of 2003.
 - Form 1099-SA and Form 5498-SA: The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 created new Code section 223 that establishes health savings accounts (HSAs). Forms 1099-MSA and 5498-MSA have been replaced with Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare+Choice MSA*, and Form 5498-SA, *HSA, Archer MSA, or Medicare+Choice MSA Information*.
 - Rules and specifications for Form 1099-SA, were added to the Revenue Procedure. Exhibit T also shows an example of the form.
 - Rules and specifications for Form 5498-SA, were added to the Revenue Procedure. Exhibit W also shows an example of the form.
 - Electronic payee statements are permitted for all Forms 1099, 1098, and 5498 (see *Section 4.5*).
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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
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave., NW
Room 6406
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](mailto: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 2004 forms only.

1.2.2 Copy A Specifications

Proposed substitutes of Copy A must be an exact replica of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. Generally, the penalty is \$50 for each return where such failure occurs (up to \$250,000). 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; 1042-S	For Recipient
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1099-CAP	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.4.2</i>
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 (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under *Section 4.2*. A composite statement may not be filed with the IRS.

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 (for example, 9191 for Form 1099-DIV) must be printed in non-reflective 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, "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: SE: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 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

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

2.1.7 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-B, 1099-DIV, 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 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 3²/₃ inches, the same depth as the official form.

Exceptions. The depth of Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S is 5¹/₂ inches.

2.1.8 Perforation

Copy A (three per page; two per page for Forms 1099-B, 1099-DIV, 1099-MISC, 1099-R, and 1042-S) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3²/₃" forms (5¹/₂" for Forms 1099-B, 1099-DIV, 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-B, 1099-DIV, 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 2004 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 2004 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 2004 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, 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

Use the account number box on all Forms 1098, 1099, 5498, and W-2G for an account number designation. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipient's account number on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. If you 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 mailing.

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

2.2.3 Specifications and Restrictions

Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.

Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pin feed holes. Pin feed holes must not be present on forms filed with the IRS.

Do not:

- Use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
- Use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes.
Exception. Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- 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).

2.2.4 Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2004 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 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G giving a quick guide to which form must be filed to report a particular payment.

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

Section 3.1 - General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

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.

Item	Substitute Form W-2G (Copy A)
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3 ² / ₃ inches deep, exclusive of a 2/3 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 1/4 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. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients (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). However, all information returns may be furnished electronically with the consent of the recipient. See Section 4.5.1.

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

4.1.2 Substitute Statements to Recipients for Certain Forms 1099-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 (Copy B) 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 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 (for example, 2004), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.4* 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 (for example, 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 (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s dividends and name, not the name of the mutual fund family, must be reported on the 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-Q, 1099-R, 1099-S, 1099-SA, 5498, 5498-ESA, 5498-SA, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute. 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-R, 1099-SA, 5498, 5498-ESA, and 5498-SA 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 boldface type on the form recipient statement.

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

Note. You cannot make this change on Copy A.

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

(5) You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form 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.

(7) A mutual fund family may state separately on one document (for example, 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 in the space provided on the form.

(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 (for example, 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 (for example, federal income tax withheld) or to any other information that applies to money amounts.
 - A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.
-

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

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

Exceptions:

- Substitute payments in lieu of dividends reported in Box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B information may be reported on a composite form with the forms specified in *Section 4.1.2* as described in *Section 4.2.1*.
- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
- 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-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, 1099-PATR, and 1099-Q:

Copy B-“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”
- Forms 1099-H:

Copy B-“This is important tax information and is being furnished to the Internal Revenue Service.”

- Form 1099-LTC:
Copy B-“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
Copy C-“Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”
- Form 1099-R:
Copy B-“Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”
Copy C-“This information is being furnished to the Internal Revenue Service.”
- Form 1099-S:
Copy B-“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
- Form 1099-SA:
Copy B-“This information is being furnished to the Internal Revenue Service.”
- Form W-2G:
Copy B-“This information is being furnished to the Internal Revenue Service. Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.”
Copy C-“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

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-SA -“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-OID, 1099-PATR, 1099-Q, and 1099-SA - 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.”
 - 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-SA - 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.”
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4.4.3 Perforations

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.)

Section 4.5 - Electronic Delivery of Form 1099 and Form 5498 Payee Statements

4.5.1 Electronic Recipient Statements

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

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

Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.

- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 immediately following the date of the consent.
 - How to obtain a paper copy after giving consent.
 - How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
 - Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
 - Procedures to update the recipient's information.
 - A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.
-

Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- Post, on or before the January 31 due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations section 1.6050S-2. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-6 I.R.B. 433.

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 Withholding*, 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, that is 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/pin-fed 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 QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.
 - 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 official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one 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.
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.

Property	Substitute Form 1042-S Format Requirements
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	<ul style="list-style-type: none"> • Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22–500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38–500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally 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 withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.
Dimensions	<ul style="list-style-type: none"> • The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes. • 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 5⅙ 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 2004 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

5.3.3 IRS Federal Tax Forms CD-ROM

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-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 Documents Bookstores

The Government Printing Office (GPO) Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions, and publications.

Section 5.4 - Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2003-28, 2003-1 C.B. 759, which provides rules and specifications for private printing of 2003 substitute forms and statements to recipients, is superseded.

Part 6 Exhibits

Section 6.1 - Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

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

Generally, the illustrated dimensions apply to all like forms. For example, Exhibit 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.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

Exhibit A

Do Not Staple

6969

.50"

Form **1096**
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0108
2004

FILER'S name

Street address (including room or suite number)

City, state, and ZIP code

Name of person to contact Telephone number ()

Email address Fax number ()

For Official Use Only

1 Employer identification number 2 Social security number 3 Total number of forms 4 Federal income tax withheld 5 Total amount reported with this Form 1096

Enter an "X" in only one box below to indicate the type of form being filed. If this is your final return, enter an "X" here . . .

W-2G 32	1098 81	1098-E 84	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-H 71	1099-INT 92	1099-LTC 83	1099-MISC 95
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-MSA 94	1099-OLD 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	5498 28	5498-ESA 72	5498-MSA 27					
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

.35"

.25"

7.30"

1.33"

1.40"

1.40"

1.20"

1.90"

4.50"

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

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

Signature Title Date

Instructions

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. **Do not use Form 1096 to transmit electronically or magnetically.** For magnetic media, see **Form 4804**, Transmission of Information Returns Reported Magnetically; for electronic submissions, see **Pub. 1220**, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 5498, or W-2G. A filer includes a payer; a recipient of mortgage interest payments (including points) or student loan interest; an educational institution; a broker; a barter exchange; a creditor; a person reporting real estate transactions; a trustee or issuer of any individual retirement arrangement, a Coverdell ESA, an Archer MSA (including a Medicare+Choice MSA); certain corporations; and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1099, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

When to file. File Form 1096 with Forms 1099, 1098, or W-2G by February 28, 2005. File Form 1096 with Forms 5498, 5498-ESA, and 5498-MSA by May 31, 2005.

Where To File

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

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

Use the following Internal Revenue Service Center address

Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, Texas, Virginia

Austin, TX 73301

Arkansas, Connecticut, Delaware, Kentucky, Maine, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia

Cincinnati, OH 45999

Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Carolina, South Dakota, Tennessee, Wisconsin

Kansas City, MO 64999

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Cat. No. 144000

Form **1096** (2004)

Exhibit B

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2004</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	\$	2 Points paid on purchase of principal residence	
Street address (including apt. no.)	\$	3 Refund of overpaid interest	
City, state, and ZIP code	\$	4	
Account number (optional)	\$	\$	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2004</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	\$	2 Points paid on purchase of principal residence	
Street address (including apt. no.)	\$	3 Refund of overpaid interest	
City, state, and ZIP code	\$	4	
Account number (optional)	\$	\$	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2004</div> Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, address, and telephone number			
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S/BORROWER'S name	\$	2 Points paid on purchase of principal residence	
Street address (including apt. no.)	\$	3 Refund of overpaid interest	
City, state, and ZIP code	\$	4	
Account number (optional)	\$	\$	
Form 1098 Cat. No. 14402K Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page	

Exhibit C

8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576	2004 Form 1098-E Student Loan Interest Statement	
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$ 2.80		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service

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8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576	2004 Form 1098-E Student Loan Interest Statement	
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service

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8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576	2004 Form 1098-E Student Loan Interest Statement	
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BORROWER'S name		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service

Exhibit E

8080 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877		2004 Form 1099-A Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S Federal identification number	BORROWER'S identification number			
BORROWER'S name		3	4 Fair market value of property \$ ← 1.40*	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No ← 1.40		
City, state, and ZIP code		6 Description of property ← 1.80		
Account number (optional)				

Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service

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8080 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877		2004 Form 1099-A Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S Federal identification number	BORROWER'S identification number			
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service

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8080 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877		2004 Form 1099-A Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S Federal identification number	BORROWER'S identification number			
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property		
Account number (optional)				

Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service

Exhibit F

7979

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	2004 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums	← 1.90" →	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	← 3.90" →	
RECIPIENT'S name		5 No. of shares exchanged ← 1.40" →	6 Classes of stock exchanged ← 1.40" →	Copy A For Internal Revenue Service Center	
Street address (including apt. no.)		7 Description			
City, state, and ZIP code		8 Profit or (loss) realized in 2004 \$	9 Unrealized profit or (loss) on open contracts—12/31/2003 \$	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2004 \$	11 Aggregate profit or (loss) \$		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>			

Form **1099-B**

60" Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

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CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	2004 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	File with Form 1096.	
Street address (including apt. no.)		7 Description			
City, state, and ZIP code		8 Profit or (loss) realized in 2004 \$	9 Unrealized profit or (loss) on open contracts—12/31/2003 \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2004 \$	11 Aggregate profit or (loss) \$		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>			

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

Exhibit G

8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		<div style="font-size: 2em; font-weight: bold; margin: 0;">2004</div> <div style="font-size: 0.8em; margin: 5px 0;">Form 1099-C</div>		Cancellation of Debt Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	
DEBTOR'S name		3 Interest if included in box 2	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy		
Account number (optional)		7 Fair market value of property	\$	

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		<div style="font-size: 2em; font-weight: bold; margin: 0;">2004</div> <div style="font-size: 0.8em; margin: 5px 0;">Form 1099-C</div>		Cancellation of Debt Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	
DEBTOR'S name		3 Interest if included in box 2	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy		
Account number (optional)		7 Fair market value of property	\$	

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

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8585 VOID CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		<div style="font-size: 2em; font-weight: bold; margin: 0;">2004</div> <div style="font-size: 0.8em; margin: 5px 0;">Form 1099-C</div>		Cancellation of Debt Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
CREDITOR'S Federal identification number	DEBTOR'S identification number	1 Date canceled	2 Amount of debt canceled	
DEBTOR'S name		3 Interest if included in box 2	4	
Street address (including apt. no.)		5 Debt description		
City, state, and ZIP code		6 Check for bankruptcy		
Account number (optional)		7 Fair market value of property	\$	

Form 1099-C Cat. No. 26280W Department of the Treasury - Internal Revenue Service

Exhibit H

9191

VOID

CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 2004 Form 1099-CAP
		2 Aggregate amount received \$	
		3 No. of shares exchanged	
CORPORATION'S Federal identification no.		4 Classes of stock exchanged	
SHAREHOLDER'S identification no.		5	
SHAREHOLDER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			
		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	

Changes in Corporate Control and Capital Structure

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-CAP

Cat. No. 35115M

Department of the Treasury - Internal Revenue Service

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9191

VOID

CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 2004 Form 1099-CAP
		2 Aggregate amount received \$	
		3 No. of shares exchanged	
CORPORATION'S Federal identification no.		4 Classes of stock exchanged	
SHAREHOLDER'S identification no.		5	
SHAREHOLDER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			
		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	

Changes in Corporate Control and Capital Structure

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-CAP

Cat. No. 35115M

Department of the Treasury - Internal Revenue Service

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9191

VOID

CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 2004 Form 1099-CAP
		2 Aggregate amount received \$	
		3 No. of shares exchanged	
CORPORATION'S Federal identification no.		4 Classes of stock exchanged	
SHAREHOLDER'S identification no.		5	
SHAREHOLDER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			
		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . <input type="checkbox"/>	

Changes in Corporate Control and Capital Structure

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-CAP

Cat. No. 35115M

Department of the Treasury - Internal Revenue Service

Exhibit I

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110 2004 Form 1099-DIV	Dividends and Distributions
		\$			
		1b Qualified dividends			
↔ 1.40" ↔		\$			
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
\$		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number			Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain		
		\$	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		3 Nontaxable distributions	4 Federal income tax withheld		
Street address (including apt. no.)		\$	\$		
		5 Investment expenses	\$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
\$		\$	\$		
Account number (optional)	2nd TIN not.	8 Cash liquidation distributions	9 Noncash liquidation distributions		
↔ 2.80" ↔	<input type="checkbox"/>	\$	\$	↔ 4.50" ↔	
		.60"			

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service
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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110 2004 Form 1099-DIV	Dividends and Distributions
		\$			
		1b Qualified dividends			
↔ 1.40" ↔		\$			
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
\$		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number			Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain		
		\$	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		3 Nontaxable distributions	4 Federal income tax withheld		
Street address (including apt. no.)		\$	\$		
		5 Investment expenses	\$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
\$		\$	\$		
Account number (optional)	2nd TIN not.	8 Cash liquidation distributions	9 Noncash liquidation distributions		
↔ 2.80" ↔	<input type="checkbox"/>	\$	\$	↔ 4.50" ↔	
		.60"			

Form 1099-DIV Cat. No. 14415N Department of the Treasury - Internal Revenue Service

Exhibit J

8888

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2004 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PAYER'S Federal identification number		RECIPIENT'S identification number		
		3 Box 2 amount is for tax year	4 Federal income tax withheld	
RECIPIENT'S name		5	6 Taxable grants	
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
City, state, and ZIP code		Account number (optional)		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8888

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2004 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PAYER'S Federal identification number		RECIPIENT'S identification number		
RECIPIENT'S name		5	6 Taxable grants	
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
City, state, and ZIP code		Account number (optional)		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2004 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		
PAYER'S Federal identification number		RECIPIENT'S identification number		
RECIPIENT'S name		5	6 Taxable grants	
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
City, state, and ZIP code		Account number (optional)		

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

Exhibit K

7171 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 2004 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan. \$	9 July \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
Street address (including apt. no.)		5 Mar. \$	11 Sept. \$	
		6 Apr. \$	12 Oct. \$	
City, state, and ZIP code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form 1099-H Cat. No. 34912D Department of the Treasury - Internal Revenue Service

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7171 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 2004 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan. \$	9 July \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
Street address (including apt. no.)		5 Mar. \$	11 Sept. \$	
		6 Apr. \$	12 Oct. \$	
City, state, and ZIP code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form 1099-H Cat. No. 34912D Department of the Treasury - Internal Revenue Service

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7171 VOID CORRECTED

ISSUER'S/PROVIDER'S name, street address, city, state, ZIP code, and telephone no.		1 Amount of HCTC advance payments \$	OMB No. 1545-1813 2004 Form 1099-H	Health Coverage Tax Credit (HCTC) Advance Payments
		2 No. of mos. HCTC advance payments received		
ISSUER'S/PROVIDER'S Federal identification no.	RECIPIENT'S identification number	3 Jan. \$	9 July \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		4 Feb. \$	10 Aug. \$	
Street address (including apt. no.)		5 Mar. \$	11 Sept. \$	
		6 Apr. \$	12 Oct. \$	
City, state, and ZIP code		7 May \$	13 Nov. \$	
		8 June \$	14 Dec. \$	

Form 1099-H Cat. No. 34912D Department of the Treasury - Internal Revenue Service

Exhibit L

9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2004 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3		
		\$		
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN not.			
	<input type="checkbox"/>			
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

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9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2004 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3		
		\$		
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN not.			
	<input type="checkbox"/>			
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

9292 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2004 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3		
		\$		
RECIPIENT'S name		2 Early withdrawal penalty	3 Interest on U.S. Savings Bonds and Treas. obligations	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$	\$	
Account number (optional)	2nd TIN not.			
	<input type="checkbox"/>			
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

Exhibit N

9595 VOID CORRECTED

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$		OMB No. 1545-0115 2004 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$				
PAYER'S Federal identification number RECIPIENT'S identification number		3 Other income \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name		5 Fishing boat proceeds \$		6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$		
Account number (optional) 2nd TIN not. <input type="checkbox"/>		11		12		
15		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$		

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$		OMB No. 1545-0115 2004 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$				
PAYER'S Federal identification number RECIPIENT'S identification number		3 Other income \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name		5 Fishing boat proceeds \$		6 Medical and health care payments \$		
Street address (including apt. no.)		7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$		
Account number (optional) 2nd TIN not. <input type="checkbox"/>		11		12		
15		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$		

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

Exhibit O

9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2004	OMB No. 1545-0117 2004 Form 1099-OID	Original Issue Discount
		2 Other periodic interest		
PAYER'S Federal identification number		RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)	2nd TIN not.			

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2004	OMB No. 1545-0117 2004 Form 1099-OID	Original Issue Discount
		2 Other periodic interest		
PAYER'S Federal identification number		RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)	2nd TIN not.			

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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9696 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2004	OMB No. 1545-0117 2004 Form 1099-OID	Original Issue Discount
		2 Other periodic interest		
PAYER'S Federal identification number		RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)	2nd TIN not.			

Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

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Form **1099-OID** Cat. No. 14421R Department of the Treasury - Internal Revenue Service

Exhibit P

9797

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2004 Form 1099-PATR
		2 Nonpatronage distributions	
		3 Per-unit retain allocations	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	
Street address (including apt. no.)		6 Investment credit	
City, state, and ZIP code		7 Patron's AMT adjustment	
Account number (optional)	2nd TIN not.		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2004 Form 1099-PATR
		2 Nonpatronage distributions	
		3 Per-unit retain allocations	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	
Street address (including apt. no.)		6 Investment credit	
City, state, and ZIP code		7 Patron's AMT adjustment	
Account number (optional)	2nd TIN not.		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service
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9797

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2004 Form 1099-PATR
		2 Nonpatronage distributions	
		3 Per-unit retain allocations	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	
Street address (including apt. no.)		6 Investment credit	
City, state, and ZIP code		7 Patron's AMT adjustment	
Account number (optional)	2nd TIN not.		

Form **1099-PATR** Cat. No. 14435F Department of the Treasury - Internal Revenue Service

Exhibit R

9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$					
PAYER'S Federal identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
RECIPIENT'S name		7 Distribution code(s) \$		8 Other \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Total employee contributions \$			
City, state, and ZIP code		10 State tax withheld \$		11 State/Payer's state no. \$		12 State distribution \$	
Account number (optional)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

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9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution \$		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$					
PAYER'S Federal identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S identification number		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
RECIPIENT'S name		7 Distribution code(s) \$		8 Other \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		9a Your percentage of total distribution %		9b Total employee contributions \$			
City, state, and ZIP code		10 State tax withheld \$		11 State/Payer's state no. \$		12 State distribution \$	
Account number (optional)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

Form 1099-R Cat. No. 14436Q Department of the Treasury - Internal Revenue Service

Exhibit S

7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2004 Form 1099-S	Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Gross proceeds		
FILER'S Federal identification number		TRANSFEROR'S identification number		
TRANSFEROR'S name		3 Address or legal description (including city, state, and ZIP code)		
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration, <input type="checkbox"/>		
Account or escrow number (optional)		5 Buyer's part of real estate tax		

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2004 Form 1099-S	Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Gross proceeds		
FILER'S Federal identification number		TRANSFEROR'S identification number		
TRANSFEROR'S name		3 Address or legal description (including city, state, and ZIP code)		
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration, <input type="checkbox"/>		
Account or escrow number (optional)		5 Buyer's part of real estate tax		

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

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7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2004 Form 1099-S	Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Gross proceeds		
FILER'S Federal identification number		TRANSFEROR'S identification number		
TRANSFEROR'S name		3 Address or legal description (including city, state, and ZIP code)		
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration, <input type="checkbox"/>		
Account or escrow number (optional)		5 Buyer's part of real estate tax		

Form **1099-S**

Cat. No. 64292E

Department of the Treasury - Internal Revenue Service

Exhibit T

9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2004		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	
		\$	\$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death	
			\$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (optional)		M+C MSA <input type="checkbox"/>		

Form **1099-SA**

Cat. No. 38471D

Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2004		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	
		\$	\$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death	
			\$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (optional)		M+C MSA <input type="checkbox"/>		

Form **1099-SA**

Cat. No. 38471D

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From an HSA, Archer MSA, or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2004		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions	
		\$	\$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death	
			\$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>		
City, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (optional)		M+C MSA <input type="checkbox"/>		

Form **1099-SA**

Cat. No. 38471D

Department of the Treasury - Internal Revenue Service

Exhibit U

2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747		2004	IRA Contribution Information
		2 Rollover contributions \$ ← 1.40" →	Form 5498			
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$			
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
City, state, and ZIP code		8 SEP contributions \$ ← 1.40" →	9 SIMPLE contributions \$ ← 1.40" →			
Account number (optional)		10 Roth IRA contributions \$	11 Check if RMD for 2005 <input type="checkbox"/>			

Form **5498**

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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2828 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747		2004	IRA Contribution Information
		2 Rollover contributions \$	Form 5498			
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$			
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$			
Account number (optional)		10 Roth IRA contributions \$	11 Check if RMD for 2005 <input type="checkbox"/>			

Form **5498**

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747		2004	IRA Contribution Information
		2 Rollover contributions \$	Form 5498			
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$			
Street address (including apt. no.)		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$			
Account number (optional)		10 Roth IRA contributions \$	11 Check if RMD for 2005 <input type="checkbox"/>			

Form **5498**

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

Exhibit V

2727

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2004 Form 5498-ESA
		\$	
3.40"		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number	1.40"	
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

Coverdell ESA Contribution Information

Copy A
For
Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

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2727

VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2004 Form 5498-ESA
		\$	
3.40"		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number	1.40"	
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

Coverdell ESA Contribution Information

Copy A
For
Internal Revenue Service Center
File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

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2727

VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2004 Form 5498-ESA
		\$	
3.40"		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number	1.40"	
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

Coverdell ESA Contribution Information

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Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

Exhibit W

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-SA	HSA, Archer MSA, or Medicare+Choice MSA Information
		2 Total contributions made in 2004 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2005 for 2004 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or M+C MSA \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> M+C MSA <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)				

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

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2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-SA	HSA, Archer MSA, or Medicare+Choice MSA Information
		2 Total contributions made in 2004 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2005 for 2004 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or M+C MSA \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> M+C MSA <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)				

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

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2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-SA	HSA, Archer MSA, or Medicare+Choice MSA Information
		2 Total contributions made in 2004 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2005 for 2004 \$		
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or M+C MSA \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> M+C MSA <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)				

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

Exhibit X

3232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won : : 6 Race 8 Cashier	
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	

OMB No. 1545-0238

2004 Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

File with Form 1096.

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Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

3232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won : : 6 Race 8 Cashier	
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	

OMB No. 1545-0238

2004 Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

File with Form 1096.

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For Internal Revenue
Service Center**

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

3232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers	2 Federal income tax withheld 4 Date won : : 6 Race 8 Cashier	
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	10 Window 12 Second I.D. 14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	

OMB No. 1545-0238

2004 Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

File with Form 1096.

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For Internal Revenue
Service Center**

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

Exhibit Y

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding

2004

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service

VOID CORRECTED PRO-RATA BASIS REPORTING

Copy A for
Internal Revenue Service

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
10 WITHHOLDING AGENT'S name and address (including ZIP code)				15 Recipient's country of residence for tax purposes		16 Country code	
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code	
11 Recipient's account number (optional)				12 Recipient code			
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)				19 NQI's/Flow-through entity's address			
				20 NQI's/Flow-through entity's TIN, if any ▶			
				21 PAYER'S name and TIN (if different from withholding agent's)			
				22 State income tax withheld		23 Payer's state tax no.	

For Privacy Act and Paperwork Reduction Act Notice, see page 15 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2004)

8.00"

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding

2004

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service

VOID CORRECTED PRO-RATA BASIS REPORTING

Copy A for
Internal Revenue Service

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN			
10 WITHHOLDING AGENT'S name and address (including ZIP code)				15 Recipient's country of residence for tax purposes		16 Country code	
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code	
11 Recipient's account number (optional)				12 Recipient code			
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)				19 NQI's/Flow-through entity's address			
				20 NQI's/Flow-through entity's TIN, if any ▶			
				21 PAYER'S name and TIN (if different from withholding agent's)			
				22 State income tax withheld		23 Payer's state tax no.	

For Privacy Act and Paperwork Reduction Act Notice, see page 15 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2004)