

Revenue Procedure 2014-44

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



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Forms and instructions. (Also Part 1, Sections 170, 220, 408, 408A, 529, 530, 853A, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050W, 1.408-5, 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, 1.6050W-1.)

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Part 1

General Information

Section 1.1 – Overview of Revenue Procedure 2014-44/What's New

1.1.1 Purpose

The purpose of this revenue procedure to set forth the 2014 requirements for:

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

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-MA	Mortgage Assistance Payments
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount

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

1.1.3 Scope

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

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

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

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

Although not required, small volume filers (fewer than 250 returns during a calendar year) may file the forms electronically. See the requirements for filing information returns (and providing a copy to a payee) in the 2014 General Instructions for Certain Information Returns and the 2014 Instructions for Form 1042-S. In addition, see the current revision of Publication 1220,

Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for electronic filing through the IRS FIRE system.

1.1.4
For More
Information

The IRS prints and provides the forms on which various payments must be reported. See *section 5.3.1.*, later, for ordering forms and instructions. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

- The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or outside the U. S. 304-263-8700 (not a toll-free number). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not a toll-free number). You may also send questions to the call site via the Internet at mccirp@irs.gov.

Note: IRS/IRB does not process information returns which are filed on paper forms. See Publication 1220, Specifications for Electronic Filing of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G, for information on waivers and extensions of time.

- For other tax information related to business returns or accounts, call 1-800-829-4933. Persons with hearing or speech disabilities with access to TTY/TDD equipment can call 1-800-829-4059 to ask tax account questions or to order forms and publications.

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

1.1.5
What's New

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

- **Form 1099-B.** This form has been completely revised for new reporting requirements. Additional boxes have been added. Box 12 is reserved for future use.
- **Form 1099-H.** This form has been made obsolete as the Health Care Tax Credit expired December 31, 2013.
- **Form 1099-INT.** Boxes 10 through 13 have been renumbered boxes 12 through 15. New box 10 is used to report market discount. New box 11 is used to report bond premium.
- **Form 1099-K.** Box 1 has been divided. Box 1a continues to report gross amount of payment card/third party network transactions. Box 1b reports the amount of transactions for which no card was presented. The 2nd TIN not. box was added to Copies A and C. The account number box has been shortened to accommodate the 2nd TIN not. box.
- **Form 5498.** Boxes 15a and 15b have been added for reporting the FMV of certain specified assets held in IRAs.

- **Form 1042-S.** This form has been completely revised. The height of the forms image area has increased to 4.25". All boxes after box 2 have been renumbered and/or repurposed for FATCA reporting.
 - **Exhibits.** All of the exhibits in this publication were updated to include all of the 2014 revisions for those forms that have been revised.
 - **Editorial Changes.** We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.
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Section 1.2 – Definitions

1.2.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“beneficiary,” “borrower,” “debtor,” “donor,” “employee,” “homeowner,” “insured,” “participant,” “payee,” “payer/borrower,” “policyholder,” “shareholder,” “student,” “transferor,” or, in the case of Form W-2G, the “winner”). See *Section 1.3.4*.

1.2.2 Filer

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

1.2.3 Substitute Form

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

**1.2.4
Substitute Form
Recipient
Statement**

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

**1.2.5
Composite
Substitute
Statement**

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

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

**1.3.1
Introduction**

Paper substitutes for Form 1096 and Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that totally conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury –Internal Revenue Service should be included on all such forms.

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

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C7-263
Lanham, MD 20706

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

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

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

1.3.2 Logos, Slogans, and Advertisements

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

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

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

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

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

As indicated in *Sections 1.3.1 and 5.1.3*, of this revenue procedure, Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S are subject to annual review and possible change. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and payee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:P:TP, 5000 Ellin Road, C7-263, Lanham, MD 20706 or substituteforms@irs.gov.

1.3.3 Copy A Specifications

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

- \$30 per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$250,000 per year (\$75,000 for small businesses).

- \$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- \$100 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 for small businesses).

1.3.4 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-MA	For Homeowner
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LTC	For Policyholder
1099-R; W-2G	Indicates that these forms may require Copy B to be attached to the federal income tax return.
1099-S	For Transferor
All remaining Forms 1099; 1097-BTC; 1042-S;	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA	For Beneficiary

Copy C of the following forms are:

Form	Recipient
1097-BTC;	For Payer
1098	For Recipient/Lender
1098-C	For Donor’s Records
1098-E; 1042-S	For Recipient

Form	Recipient
1098-MA; 1098-T; 1099-K	For Filer
1099-CAP; 3921; 3922	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.5.2</i>
5498	For Trustee or Insurer
5498-ESA, 5498-SA	For Trustee
W-2G	For Winner's Records

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

Part 2

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

Section 2.1 – Specifications

2.1.1 General Requirements

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

The substitute form Copy A must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see *Exhibits A through FF* 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. Fading must be minimized to assure legibility.

2.1.4 Printing

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

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

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

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

Separation between fields must be 0.1 inch.

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

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

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

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

- *MacBeth PCM-II.* The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- *Kidder 082A.* The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21

maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).

- Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address:

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

2.1.6 Typography

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

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

2.1.7 Dimensions

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

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

There is a .33 inch top margin from the top of the corrected box, and a .2 to .25 inch right margin, with a $\pm \frac{1}{20}$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A through FF* in this revenue procedure for correct form measurements.

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

The depth of the individual trim size of each form on a page must be $3\frac{2}{3}$ inches, the same depth as the official form, or otherwise indicated.

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

2.1.8 Perforation

Copy A (three per page and two per page) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between forms on the Copy A page.

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

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

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

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

**2.1.9
Required
Inclusions/
Exclusions**

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

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

- “For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns” on Forms 3921 and 3922;”
- “For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns” on Form 1096;
- “For Privacy Act and Paperwork Reduction Act Notice, see instructions” on Form 1042-S; and
- “For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns” must be printed on all other forms listed in *Section 1.1.2*.

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

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

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

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

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

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

2.2.1 Recipient Information

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

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

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

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

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

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

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

2.2.2
Account Number
Box

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

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

2.2.3
Specifications
and Restrictions

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

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

- Do **not** use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4
Where To File

Mail completed paper forms to the IRS service center shown in the Instructions for Form 1096 and in the 2014 General Instructions for Certain Information Returns. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart showing which form must be filed to report a particular payment is included in the 2014 General Instructions for Certain Information Returns.

Part 3

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

Section 3.1 – General

3.1.1
Purpose

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

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

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

3.2.1
Substitute Form W-2G (Copy A)

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

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

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

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

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

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

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

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

Exception for supplementary information. The substitute form may include supplementary information that will assist the payee with completing his or her tax return. Such information could include expense and cost basis factors related to the reporting for widely held fixed investment trusts (WHFITs), as

required under Regulation section 1.671-5. The substitute statement should disclose to the payee that such supplementary information is not furnished to the IRS. See *Section 4.3* for additional requirements when providing supplemental information with the Form 1099-B that is not furnished to the IRS.

Form 1099-B. Brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that date acquired is known. For 2014 dispositions, the substitute Forms 1099-B may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

1. Short-term transactions for which basis **is** reported to the IRS— Report on Form 8949, **Part I**, with **Box A** checked.
2. Short-term transactions for which basis **is not** reported to the IRS— Report on Form 8949, **Part I**, with **Box B** checked.
3. Long-term transactions for which basis **is** reported to the IRS— Report on Form 8949, **Part II**, with **Box D** checked.
4. Long-term transactions for which basis **is not** reported to the IRS— Report on Form 8949, **Part II**, with **Box E** checked.
5. Transactions for which basis **is not** reported to the IRS and for which short-term or long-term determination is unknown (to Broker)-You must determine short-term or long-term based on your records and report on Form 8949, Part I, with **Box B** checked, or on Form 8949, Part II, with **Box E** checked, as appropriate.

For each section, each transaction may include information not reported to the IRS, such as basis, date acquired, and gain or loss. Therefore, for short-term dispositions where basis was not reported to the IRS, basis and date acquired may be shown just as it would be shown for short-term dispositions where basis was reported to the IRS.

For 2014 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

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

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

1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.

2. The form recipient statement (Copy B) must contain all applicable form recipient instructions provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
3. The form recipient statement must contain the following in bold and conspicuous type:
This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
4. The box caption “**Federal income tax withheld**” must be in boldface type or otherwise highlighted on the form recipient statement.
5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See *Part 5*.
6. The form recipient statement must contain the tax year (for example, 2014), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.
7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other non-tax statements.
8. Each recipient statement of Forms 1099-B, 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.
9. A mutual fund family may state separately on one document (for example, one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund’s dividends and name, not the name of the mutual fund family, must be reported on the recipients tax return. The form cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, 1099-DIV, and 1099-OID information. Each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each

fund's earnings and name, not the name of the mutual fund family, must be reported on the recipients tax return. The form cannot contain an aggregate total of all funds.

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

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

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

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

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

1. The tax year, form number, and form name must be the same as the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
2. The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the filer and of the recipient, and any other information required by the official form.
3. Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-Q, 1099-S, 1099-SA, and 5498-SA must include the direct access telephone number of an individual who can answer questions about the statement. Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-R, 3921, 3922, 5498, and 5498-ESA are encouraged to furnish telephone numbers at which recipients of the forms(s) can reach a person familiar with information reported.

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

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

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

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

9. On Copy C of Form 1099-LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
 10. If an institution insurer uses a third party service provider to file Form 1098-T, then in addition to the institution or insurers name, address, and telephone number, the same information may be included for the third party service provider in the space provided on the form.
 11. Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.
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Section 4.2 – Composite Statements

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

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

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

Generally, do not include any other Form 1099 information (for example, 1098 or 1099-A) on a composite statement with the information required on the forms listed in the preceding sentence.

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

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.

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

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

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

Exceptions:

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

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

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

4.3.1 General Requirements for Presenting Additional 1099- B Information

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

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

4.3.2 Added Legend for Providing Additional 1099- B Information

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

Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098

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

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

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

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

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

4.4.2 Required Legends for Forms 1099 and W-2G

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

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

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

Recipient statements for these forms must contain the following legends:

- Form 1097-BTC -“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.”
 - Form 3921: Copy B -“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C- “This copy should be retained by the corporation whose stock has been transferred under Section 422(b).”
 - Form 3922: Copy B -“This is important tax information and is being furnished to the Internal Revenue Service.” Copy C- “This copy should be retained by the corporation.”
 - Form 5498 -“This information is being provided to the Internal Revenue Service.” **Note.** If you do not provide another statement to the participant because no contributions were made for the year, the statement of the fair market value and any required minimum distribution, of the account must contain this legend and a designation of which information is being provided to the IRS.
 - Form 5498-ESA -“The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.”
 - Form 5498-SA -“The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”
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Section 4.5 – Miscellaneous Instructions for Copies B, C, D, E, 1, and 2

4.5.1 Copies

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

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

4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B “For Payer/Borrower”; Copy C “For Recipient/Lender.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records”; Copy D “For Donee.”
1098-E	Copy B “For Borrower”; Copy C “For Recipient.”
1098-MA	Copy B “For Homeowner”; Copy C “For Filer.”
1098-T	Copy B “For Student”; Copy C “For Filer.”
1099-A	Copy B “For Borrower”; Copy C “For Lender.”
1097-BTC, 1099-PATR, and 1099-Q	Copy B “For Recipient”; Copy C “For Payer.”
1099-C	Copy B “For Debtor”; Copy C “For Creditor.”
1099-CAP	Copy B “For Shareholder”; Copy C “For Corporation.”
1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC and 1099-OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient's state income tax return, when required”; and Copy C “For Payer.”
1099-K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipient's state income tax return, when required”; Copy C “For Filer”.
1099-LTC	Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.”

Form	Title
1099-R	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
1099-S	Copy B “For Transferor”; Copy C “For Filer.”
1099-SA	Copy B “For Recipient”; Copy C “For Trustee/Payer.”
3921	Copy B “For Employee”; Copy C “For Corporation”; Copy D “For Transferor.”
3922	Copy B “For Employee”; Copy C “For Corporation.”
5498	Copy B “For Participant”; Copy C “For Trustee or Issuer.”
5498-ESA	Copy B “For Beneficiary”; Copy C “For Trustee.”
5498-SA	Copy B “For Participant”; Copy C “For Trustee.”
W-2G	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state, city, or local income tax return, if required”; Copy D “For Payer.”
1042-S	Copy B “For Recipient”; Copies C and D “For Recipient” and “Attach to any Federal Tax return you file”; Copy E: “For Withholding Agent”.

4.5.3 Perforations

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

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

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

Note. Until further guidance is issued, you can not furnish Form 1098-C electronically. Perforation (see *Section 2.1.8*) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

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

4.6.2
Consent

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

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

4.6.3
**Format, Posting,
and Notification**

Additionally, you must:

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

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

Part 5

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

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of 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 1-11 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 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. Reproductions are not acceptable.
 - The term “Recipient’s U.S. TIN” for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN) and a withholding foreign trust employer identification number (WT-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
 - Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
 - The “AMENDED” and “PRO-RATA BASIS REPORTING” boxes must be printed at the top center of the form under the title and checked, if applicable.
 - Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found in *Section 5.1.6*, following. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.
-

**5.1.6
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 agents. 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.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service," Copies B, C, and D "for Recipient," and Copy E "for Withholding Agent."
Color Quality of Paper	<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 bleached 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.

Property	Substitute Form 1042-S Format Requirements
Dimensions	<ul style="list-style-type: none"> The official form is 8 inches wide x 5$\frac{1}{2}$ inches deep, exclusive of a $\frac{1}{2}$ 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 $\frac{1}{2}$ 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 5$\frac{1}{6}$ inches and a maximum of 5$\frac{1}{2}$ 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:
 - Why the IRS needs the information,
 - How it will be used, and
 - Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.

- For Copy A, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. 1545–xxxx (preferred) or
 2. OMB # 1545–xxxx (acceptable).

**5.2.3
Required
Explanation to
Users**

All substitute forms (Copy A only) must state the Privacy Act and Paperwork Reduction Act Notice as listed in *Section 2.1.9*, earlier.

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

Section 5.3 – Ordering Forms and Instructions

**5.3.1
Introduction**

You can order official IRS Forms (Forms 1096, 1098, 1099's, W-2G, 1042S, and any other forms mentioned in this publication), instructions, and information copies of federal tax material by calling the IRS National Distribution Center at 1-800-TAX-FORM (1-800-829-3676).

**5.3.2
Internet**

You can also access and order forms by going to IRS.gov. Click on the *Forms and Pubs* tab and then select the *Order Forms and Pubs* link.

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

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

Section 5.4 – Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2014–27, 2014-22, I.R.B. 41, dated June 30, 2014, is superseded by this revenue procedure.

Part 6 Exhibits

Section 6.1 – Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

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

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

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

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

6.2

Exhibits

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

EXHIBIT A

Do Not Staple 6969		.50 in		OMB No. 1545-0108	
Form 1096 Department of the Treasury Internal Revenue Service		Annual Summary and Transmittal of U.S. Information Returns			
FILER'S name					
Street address (including room or suite number)					
City or town, state or province, country, and ZIP or foreign postal code					
Name of person to contact			Telephone number		
Email address			Fax number		
<div style="display: flex; justify-content: space-between;"> 1.33 in 2.14 in </div> <div style="display: flex; justify-content: space-between;"> 7.30 in </div>					
For Official Use Only 					
1 Employer identification number 1.40 in		2 Social security number 1.40 in		3 Total number of forms 1.20 in	
4 Federal income tax withheld 1.40 in		5 Total amount reported with this Form 1096 1.90 in			
6 Enter an "X" in only one box below to indicate the type of form being filed.					
W-2G 32 <input type="checkbox"/>	1097-BTC 50 <input type="checkbox"/>	1098 81 <input type="checkbox"/>	1098-C 78 <input type="checkbox"/>	1098-E 84 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>
1099-A 80 <input type="checkbox"/>	1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-CAP 73 <input type="checkbox"/>	1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>
1099-H 71 <input type="checkbox"/>	1099-INT 92 <input type="checkbox"/>	1099-K 10 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 95 <input type="checkbox"/>	1099-OLD 96 <input type="checkbox"/>
7 If this is your final return , enter an "X" here <input type="checkbox"/>					
1099-PATR 97 <input type="checkbox"/>	1099-Q 31 <input type="checkbox"/>	1099-R 98 <input type="checkbox"/>	1099-S 75 <input type="checkbox"/>	1099-SA 94 <input type="checkbox"/>	3921 25 <input type="checkbox"/>
3922 26 <input type="checkbox"/>	5498 28 <input type="checkbox"/>	5498-ESA 72 <input type="checkbox"/>	5498-SA 27 <input type="checkbox"/>		
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.					
11.0 in					
Signature ▶			Title ▶ Date ▶		
Instructions Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/form1096 . Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220. Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2014 General Instructions for Certain Information Returns. 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 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above. 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 as follows. • With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by March 2, 2015. • With Forms 5498, file by June 1, 2015. Where To File Send all information returns filed on paper with Form 1096 to the following: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> If your principal business, office or agency, or legal residence in the case of an individual, is located in Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia </div> <div style="width: 45%;"> Use the following three-line address Department of the Treasury Internal Revenue Service Center Austin, TX 73301 </div> </div>		
For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.			Cat. No. 144000 Form 1096 (2014)		

Exhibit B

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED 6.25 in		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<div style="text-align: center; font-size: 2em; font-weight: bold;">2014</div> <div style="text-align: center;">Form 1097-BTC</div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;">FORM 1097-BTC ISSUER'S federal identification number</div> <div style="width: 48%;">RECIPIENT'S federal identification number</div> </div>		<div style="display: flex;"> <div style="width: 48%;"> 1 Total \$ 2a Code </div> <div style="width: 48%;"> 2b Unique Identifier </div> </div>	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		<div style="display: flex;"> <div style="width: 48%;"> 3 Bond type </div> <div style="width: 48%;"> 4 </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		<div style="display: flex;"> <div style="width: 48%;"> 5a January \$ 5c March \$ 5e May \$ </div> <div style="width: 48%;"> 5b February \$ 5d April \$ 5f June \$ </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		<div style="display: flex;"> <div style="width: 48%;"> 5g July \$ 5i September \$ 5k November \$ </div> <div style="width: 48%;"> 5h August \$ 5j October \$ 5l December \$ </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		6 Comments	

Form **1097-BTC** Cat. No. 54293T www.irs.gov/form1097btc Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

5050 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2197	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<div style="text-align: center; font-size: 2em; font-weight: bold;">2014</div> <div style="text-align: center;">Form 1097-BTC</div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;">FORM 1097-BTC ISSUER'S federal identification number</div> <div style="width: 48%;">RECIPIENT'S federal identification number</div> </div>		<div style="display: flex;"> <div style="width: 48%;"> 1 Total \$ 2a Code </div> <div style="width: 48%;"> 2b Unique Identifier </div> </div>	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		<div style="display: flex;"> <div style="width: 48%;"> 3 Bond type </div> <div style="width: 48%;"> 4 </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		<div style="display: flex;"> <div style="width: 48%;"> 5a January \$ 5c March \$ 5e May \$ </div> <div style="width: 48%;"> 5b February \$ 5d April \$ 5f June \$ </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		<div style="display: flex;"> <div style="width: 48%;"> 5g July \$ 5i September \$ 5k November \$ </div> <div style="width: 48%;"> 5h August \$ 5j October \$ 5l December \$ </div> </div>	
Form 1097-BTC issuer is (check one): <input type="checkbox"/> Issuer of bond or its agent filing 2014 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2014 Form 1097-BTC and is distributing part or all of that credit to others		6 Comments	

Form **1097-BTC** Cat. No. 54293T www.irs.gov/form1097btc Department of the Treasury - Internal Revenue Service

EXHIBIT C

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0901 2014 Form 1098		Mortgage Interest Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number 3.33 in		1 Mortgage interest received from payer(s)/borrower(s) \$ 2.80 in		
RECIPIENT'S federal identification no. 1.70 in	PAYER'S social security number 3.40 in	2 Points paid on purchase of principal residence \$ 2.83 in		
PAYER'S/BORROWER'S name 3.40 in		3 Refund of overpaid interest \$		
Street address (including apt. no.) 7.30 in		4		
City or town, state or province, country, and ZIP or foreign postal code 7.30 in		5		
Account number (see instructions)				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 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 2014 Form 1098		Mortgage Interest Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number 8.00 in		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S federal identification no.	PAYER'S social security number	2 Points paid on purchase of principal residence \$		
PAYER'S/BORROWER'S name 11.00 in		3 Refund of overpaid interest \$		
Street address (including apt. no.)		4		
City or town, state or province, country, and ZIP or foreign postal code		5		
Account number (see instructions)				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 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 2014 Form 1098		Mortgage Interest Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Mortgage interest received from payer(s)/borrower(s) \$		
RECIPIENT'S federal identification no.	PAYER'S social security number	2 Points paid on purchase of principal residence \$		
PAYER'S/BORROWER'S name		3 Refund of overpaid interest \$		
Street address (including apt. no.)		4		
City or town, state or province, country, and ZIP or foreign postal code		5		
Account number (see instructions)				
Form 1098 Cat. No. 14402K www.irs.gov/form1098 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 D

7878 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Contributions of Motor Vehicles, Boats, and Airplanes	
DONOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution	OMB No. 1545-1959 2014 Form 1098-C
		2a Odometer mileage	
		2b Year	2c Make
DONOR'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number	
7.16 in		2.80 in	
3.40 in			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)		4b Date of sale	
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$	
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
7.30 in			
6a Did you provide goods or services in exchange for the vehicle?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
6b Value of goods and services provided in exchange for the vehicle \$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits		<input type="checkbox"/>	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked		<input type="checkbox"/>	

Form **1098-C**

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

Exhibit E

8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"> RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number </div> <div style="background-color: #cccccc; width: 100px; height: 100px; margin-right: 10px;"></div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">OMB No. 1545-1576</div> <div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">2014</div> <div style="font-size: 0.8em;">Form 1098-E</div> </div> </div>		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 2014 General Instructions for Certain Information Returns.	
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

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8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"> RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number </div> <div style="background-color: #cccccc; width: 100px; height: 100px; margin-right: 10px;"></div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">OMB No. 1545-1576</div> <div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">2014</div> <div style="font-size: 0.8em;">Form 1098-E</div> </div> </div>		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 2014 General Instructions for Certain Information Returns.	
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

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8484 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"> RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number </div> <div style="background-color: #cccccc; width: 100px; height: 100px; margin-right: 10px;"></div> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">OMB No. 1545-1576</div> <div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">2014</div> <div style="font-size: 0.8em;">Form 1098-E</div> </div> </div>		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 2014 General Instructions for Certain Information Returns.	
		\$		
BORROWER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 <input type="checkbox"/>		

Form **1098-E** Cat. No. 25088U www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

Exhibit F

☐ VOID ☒ CORRECTED 4.95 in

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221 2014 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

Form **1098-MA**
Cat. No. 58017D
www.irs.gov/form1098ma
Department of the Treasury - Internal Revenue Service

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☐ VOID ☒ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221 2014 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

Form **1098-MA**
Cat. No. 58017D
www.irs.gov/form1098ma
Department of the Treasury - Internal Revenue Service

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☐ VOID ☒ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221 2014 Form 1098-MA	Mortgage Assistance Payments Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

Form **1098-MA**
Cat. No. 58017D
www.irs.gov/form1098ma
Department of the Treasury - Internal Revenue Service

Exhibit G

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses \$	OMB No. 1545-1574 2014 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2014 <input type="checkbox"/>		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2015 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T Cat. No. 25087J www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service

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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses \$	OMB No. 1545-1574 2014 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2014 <input type="checkbox"/>		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2015 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T Cat. No. 25087J www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service

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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses \$	OMB No. 1545-1574 2014 Form 1098-T	Tuition Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
FILER'S federal identification no.	STUDENT'S social security number	3 Check if you have changed your reporting method for 2014 <input type="checkbox"/>		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2015 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Check if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form 1098-T Cat. No. 25087J www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service

Exhibit H

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 2014 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 2014 General Instructions for Certain Information Returns.
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		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 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service

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1.30 in

8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 2014 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 2014 General Instructions for Certain Information Returns.
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		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 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service

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8080 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0877 2014 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 2014 General Instructions for Certain Information Returns.
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		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 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service

Exhibit I

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable check box on Form 8949		OMB No. 1545-0715 2014 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example 100 sh. XYZ Co.)					
			1b Date acquired		1c Date sold or disposed			
PAYER'S federal identification number		RECIPIENT'S identification number		1d Proceeds \$		1e Cost or other basis \$		
RECIPIENT'S name		Street address (including apt. no.)		1f Code, if any		1g Adjustments \$		
				2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		3 Check if basis reported to IRS <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		5 Check if noncovered security <input type="checkbox"/>		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		8 Profit or (loss) realized in 2014 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2013 \$		
CUSIP number		0.60 in		10 Unrealized profit or (loss) on open contracts—12/31/2014 \$		11 Aggregate profit or (loss) on contracts \$		
14 State name		15 State identification no.		16 State tax withheld \$		12 <input type="checkbox"/>		
13 Bartering		\$		\$		\$		

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

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Copy A

**For
Internal Revenue
Service Center
File with Form 1096.**

 For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2014 General
Instructions for
Certain
Information
Returns.**

7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			Applicable check box on Form 8949		OMB No. 1545-0715 2014 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Description of property (Example 100 sh. XYZ Co.)					
			1b Date acquired		1c Date sold or disposed			
PAYER'S federal identification number		RECIPIENT'S identification number		1d Proceeds \$		1e Cost or other basis \$		
RECIPIENT'S name		Street address (including apt. no.)		1f Code, if any		1g Adjustments \$		
				2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		3 Check if basis reported to IRS <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		5 Check if noncovered security <input type="checkbox"/>		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		8 Profit or (loss) realized in 2014 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2013 \$		
CUSIP number		4.20 in		10 Unrealized profit or (loss) on open contracts—12/31/2014 \$		11 Aggregate profit or (loss) on contracts \$		
14 State name		15 State identification no.		16 State tax withheld \$		12 <input type="checkbox"/>		
13 Bartering		\$		\$		\$		

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

Copy A

**For
Internal Revenue
Service Center
File with Form 1096.**

 For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2014 General
Instructions for
Certain
Information
Returns.**

Exhibit J

8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2014 Form 1099-C		Cancellation of Debt
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold;">2014</div>	
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
		CREDITOR'S federal identification number DEBTOR'S identification number		4 Debt description
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service
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8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2014 Form 1099-C		Cancellation of Debt
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold;">2014</div>	
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
		CREDITOR'S federal identification number DEBTOR'S identification number		4 Debt description
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service
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8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2014 Form 1099-C		Cancellation of Debt
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold;">2014</div>	
		2 Amount of debt discharged \$		
		3 Interest if included in box 2 \$		
		CREDITOR'S federal identification number DEBTOR'S identification number		4 Debt description
DEBTOR'S name		5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$	

Form **1099-C** Cat. No. 26280W www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service

EXHIBIT K

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Date of sale or exchange 2 Aggregate amount rec'd* \$ </div> <div style="text-align: center;"> 2014 Form 1099-CAP </div> </div>		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
3 No. of shares exchanged 4 Classes of stock exchanged				
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			
SHAREHOLDER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code		5 * The shareholder cannot claim a loss based on the amount in box 2.		
Account number (see instructions)				

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Date of sale or exchange 2 Aggregate amount rec'd* \$ </div> <div style="text-align: center;"> 2014 Form 1099-CAP </div> </div>		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
3 No. of shares exchanged 4 Classes of stock exchanged				
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			
SHAREHOLDER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code		5 * The shareholder cannot claim a loss based on the amount in box 2.		
Account number (see instructions)				

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

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7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		<div style="display: flex; justify-content: space-between;"> <div> 1 Date of sale or exchange 2 Aggregate amount rec'd* \$ </div> <div style="text-align: center;"> 2014 Form 1099-CAP </div> </div>		Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
3 No. of shares exchanged 4 Classes of stock exchanged				
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			
SHAREHOLDER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code		5 * The shareholder cannot claim a loss based on the amount in box 2.		
Account number (see instructions)				

Form **1099-CAP** Cat. No. 35115M www.irs.gov/form1099cap Department of the Treasury - Internal Revenue Service

Exhibit L

9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0110		2014 Form 1099-DIV	Dividends and Distributions
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends			
		1b Qualified dividends			
PAYER'S federal identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
RECIPIENT'S identification number		2c Section 1202 gain	2d Collectibles (28%) gain		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
Street address (including apt. no.)		5 Investment expenses	6 Foreign tax paid		
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign country or U.S. possession	8 Cash liquidation distributions		
		9 Noncash liquidation distributions	10 Exempt-interest dividends		
Account number (see instructions)		11 Specified private activity bond interest dividends	12 State		
2nd TIN not.		13 State identification no.	14 State tax withheld		

Form **1099-DIV** Cat. No. 14415N www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service
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9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0110		2014 Form 1099-DIV	Dividends and Distributions
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends			
		1b Qualified dividends			
PAYER'S federal identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
RECIPIENT'S identification number		2c Section 1202 gain	2d Collectibles (28%) gain		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
Street address (including apt. no.)		5 Investment expenses	6 Foreign tax paid		
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign country or U.S. possession	8 Cash liquidation distributions		
		9 Noncash liquidation distributions	10 Exempt-interest dividends		
Account number (see instructions)		11 Specified private activity bond interest dividends	12 State		
2nd TIN not.		13 State identification no.	14 State tax withheld		

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

Exhibit M

8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 2014 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 2014 General Instructions for Certain Information Returns.
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 RTAA payments	6 Taxable grants			
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld		

Form 1099-G Cat. No. 14438M www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 2014 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 2014 General Instructions for Certain Information Returns.
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 RTAA payments	6 Taxable grants			
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld		

Form 1099-G Cat. No. 14438M www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service
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8686 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 2014 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 2014 General Instructions for Certain Information Returns.
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 RTAA payments	6 Taxable grants			
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld		

Form 1099-G Cat. No. 14438M

Exhibit N

9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		2014		Interest Income	
		Form 1099-INT			
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
RECIPIENT'S name		2 Early withdrawal penalty			
Street address (including apt. no.)		3 Interest on U.S. Savings Bonds and Treas. obligations			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
Account number (see instructions)		5 Investment expenses			
2nd TIN not <input type="checkbox"/>		6 Foreign tax paid			
12 Tax-exempt bond CUSIP no.		7 Foreign country or U.S. possession			
13 State .40 in		8 Tax-exempt interest			
14 State identification no.		9 Specified private activity bond interest			
15 State tax withheld		10 Market discount			

Form **1099-INT** Cat. No. 14410K www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service

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9292 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		2014		Interest Income	
		Form 1099-INT			
PAYER'S federal identification number		RECIPIENT'S identification number		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
RECIPIENT'S name		2 Early withdrawal penalty			
Street address (including apt. no.)		3 Interest on U.S. Savings Bonds and Treas. obligations			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld			
Account number (see instructions)		5 Investment expenses			
2nd TIN not <input type="checkbox"/>		6 Foreign tax paid			
12 Tax-exempt bond CUSIP no.		7 Foreign country or U.S. possession			
13 State		8 Tax-exempt interest			
14 State identification no.		9 Specified private activity bond interest			
15 State tax withheld		10 Market discount			

Form **1099-INT** Cat. No. 14410K www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service

Exhibit 0

1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no. 0.33 in		OMB No. 1545-2205		Payment Card and Third Party Network Transactions 2014 Form 1099-K			
1.40 in		PAYEE'S taxpayer identification no.		1a Gross amount of payment card/third party network transactions \$ 0.50 in		1b Card Not Present transactions (optional) \$				2 Merchant category code 0.42in	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions 0.42in		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 2014 General Instructions for Certain Information Returns.	
PAYEE'S name 1.56 in		5a January \$		5b February \$		5c March \$		5d April \$ 0.33 in			
Street address (including apt. no.)		5e May \$		5f June \$		5g July \$		5h August \$			
City or town, state or province, country, and ZIP or foreign postal code		5i September \$		5j October \$		5k November \$		5l December \$			
PSE'S name and telephone number		6 State		7 State identification no.		8 State income tax withheld \$					
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>									

Form 1099-K Cat. No. 54118B www.irs.gov/form1099k Department of the Treasury - Internal Revenue Service
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1010 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.		OMB No. 1545-2205		Payment Card and Third Party Network Transactions 2014 Form 1099-K			
		PAYEE'S taxpayer identification no.		1a Gross amount of payment card/third party network transactions \$		1b Card Not Present transactions (optional) \$				2 Merchant category code	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions		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 2014 General Instructions for Certain Information Returns.	
PAYEE'S name		5a January \$		5b February \$		5c March \$		5d April \$			
Street address (including apt. no.)		5e May \$		5f June \$		5g July \$		5h August \$			
City or town, state or province, country, and ZIP or foreign postal code		5i September \$		5j October \$		5k November \$		5l December \$			
PSE'S name and telephone number		6 State		7 State identification no.		8 State income tax withheld \$					
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>									

Form 1099-K Cat. No. 54118B www.irs.gov/form1099k Department of the Treasury - Internal Revenue Service

Exhibit P

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		2014 Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid \$.67 in	2 Accelerated death benefits paid \$.50 in	
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		
POLICYHOLDER'S name		INSURED'S name ↑ .33 in		
Street address (including apt. no.)		Street address (including apt. no.)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		
Date certified		Date certified		
Form 1099-LTC Cat. No. 23021Z www.irs.gov/form1099ltc 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				

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		2014 Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid \$	2 Accelerated death benefits paid \$	
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		
Date certified		Date certified		
Form 1099-LTC Cat. No. 23021Z www.irs.gov/form1099ltc 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				

9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1519		2014 Long-Term Care and Accelerated Death Benefits
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid \$	2 Accelerated death benefits paid \$	
PAYER'S federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		
Date certified		Date certified		
Form 1099-LTC Cat. No. 23021Z www.irs.gov/form1099ltc 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 Q

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115		<div style="font-size: 2em; font-weight: bold;">2014</div> <div style="font-weight: bold;">Miscellaneous Income</div>	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents \$			
				2 Royalties \$			
				3 Other income \$			
PAYER'S federal identification number		RECIPIENT'S identification number		5 Fishing boat proceeds \$		4 Federal income tax withheld \$	
RECIPIENT'S name				7 Nonemployee compensation \$		6 Medical and health care payments \$	
Street address (including apt. no.)				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$	
City or town, state or province, country, and ZIP or foreign postal code				11		10 Crop insurance proceeds \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$		12	
14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	
17 State/Payer's state no. \$		18 State income \$		19 State income \$		20 State income \$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115		<div style="font-size: 2em; font-weight: bold;">2014</div> <div style="font-weight: bold;">Miscellaneous Income</div>	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents \$			
				2 Royalties \$			
				3 Other income \$			
PAYER'S federal identification number		RECIPIENT'S identification number		5 Fishing boat proceeds \$		4 Federal income tax withheld \$	
RECIPIENT'S name				7 Nonemployee compensation \$		6 Medical and health care payments \$	
Street address (including apt. no.)				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest \$	
City or town, state or province, country, and ZIP or foreign postal code				11		10 Crop insurance proceeds \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$		12	
14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	
17 State/Payer's state no. \$		18 State income \$		19 State income \$		20 State income \$	

Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Exhibit R

9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2014 \$		<div style="display: flex; align-items: center; justify-content: center;"> <div style="font-size: 2em; margin-right: 10px;">2014</div> <div style="text-align: left;"> Original Issue Discount Form 1099-OID </div> </div>	
		2 Other periodic interest \$			
		3 Early withdrawal penalty \$			
		4 Federal income tax withheld \$			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Market discount \$		6 Acquisition premium \$	
RECIPIENT'S name		7 Description ↑ .83 in ↓		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		9 Investment expenses \$		12 State tax withheld \$	
		10 State 11 State identification no. 12 State tax withheld \$			
2nd TIN not <input type="checkbox"/>					

Form **1099-OID** Cat. No. 14421R www.irs.gov/form1099oid Department of the Treasury - Internal Revenue Service

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9696 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2014 \$		<div style="display: flex; align-items: center; justify-content: center;"> <div style="font-size: 2em; margin-right: 10px;">2014</div> <div style="text-align: left;"> Original Issue Discount Form 1099-OID </div> </div>	
		2 Other periodic interest \$			
		3 Early withdrawal penalty \$			
		4 Federal income tax withheld \$			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Market discount \$		6 Acquisition premium \$	
RECIPIENT'S name		7 Description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)		9 Investment expenses \$		12 State tax withheld \$	
		10 State 11 State identification no. 12 State tax withheld \$			
2nd TIN not <input type="checkbox"/>					

Form **1099-OID** Cat. No. 14421R www.irs.gov/form1099oid Department of the Treasury - Internal Revenue Service

Exhibit S

9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		OMB No. 1545-0118	
		2 Nonpatronage distributions		2014	
		3 Per-unit retain allocations			
				Form 1099-PATR	
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction	
Street address (including apt. no.)				7 Investment credit	
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Other credits and deductions			

Taxable Distributions Received From Cooperatives

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

Form **1099-PATR** Cat. No. 14435F www.irs.gov/form1099patr Department of the Treasury - Internal Revenue Service
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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		OMB No. 1545-0118	
		2 Nonpatronage distributions		2014	
		3 Per-unit retain allocations			
				Form 1099-PATR	
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction	
Street address (including apt. no.)				7 Investment credit	
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Other credits and deductions			

Taxable Distributions Received From Cooperatives

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

Form **1099-PATR** Cat. No. 14435F www.irs.gov/form1099patr Department of the Treasury - Internal Revenue Service
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9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends		OMB No. 1545-0118	
		2 Nonpatronage distributions		2014	
		3 Per-unit retain allocations			
				Form 1099-PATR	
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld			
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		6 Domestic production activities deduction	
Street address (including apt. no.)				7 Investment credit	
City or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit		9 Patron's AMT adjustment	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Other credits and deductions			

Taxable Distributions Received From Cooperatives

Copy A
For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

Form **1099-PATR** Cat. No. 14435F www.irs.gov/form1099patr Department of the Treasury - Internal Revenue Service

Exhibit T

3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$ 2 Earnings \$	OMB No. 1545-1760 2014 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>			
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>			
Street address (including apt. no.)						
City or town, state or province, country, and ZIP or foreign postal code						
Account number (see instructions)						

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

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3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$ 2 Earnings \$	OMB No. 1545-1760 2014 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>			
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>			
Street address (including apt. no.)						
City or town, state or province, country, and ZIP or foreign postal code						
Account number (see instructions)						

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

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3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$ 2 Earnings \$	OMB No. 1545-1760 2014 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>			
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>			
Street address (including apt. no.)						
City or town, state or province, country, and ZIP or foreign postal code						
Account number (see instructions)						

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

Exhibit U

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.			
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution				2014	
		2a Taxable amount				Form 1099-R	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld				
		\$	\$				
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities				
		\$	\$				
Street address (including apt. no.)		7 Distribution code(s)	8 Other				
		IRA/SEP/SIMPLE <input type="checkbox"/>	\$ %				
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %	9b Total employee contributions				
		\$	\$				
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld	13 State/Payer's state no.	14 State distribution			
\$		\$		\$			
Account number (see instructions)		15 Local tax withheld	16 Name of locality	17 Local distribution			
		\$		\$			
		\$		\$			

Form 1099-R Cat. No. 14436Q

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Department of the Treasury - Internal Revenue Service

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9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.			
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution				2014	
		2a Taxable amount				Form 1099-R	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld				
		\$	\$				
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities				
		\$	\$				
Street address (including apt. no.)		7 Distribution code(s)	8 Other				
		IRA/SEP/SIMPLE <input type="checkbox"/>	\$ %				
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %	9b Total employee contributions				
		\$	\$				
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld	13 State/Payer's state no.	14 State distribution			
\$		\$		\$			
Account number (see instructions)		15 Local tax withheld	16 Name of locality	17 Local distribution			
		\$		\$			
		\$		\$			

Form 1099-R Cat. No. 14436Q

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Exhibit V

7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0997		2014 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing			
		2 Gross proceeds \$			
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
TRANSFEROR'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$			

Form **1099-S** Cat. No. 64292E www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service

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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0997		2014 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing			
		2 Gross proceeds \$			
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
TRANSFEROR'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$			

Form **1099-S** Cat. No. 64292E www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service

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7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0997		2014 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing			
		2 Gross proceeds \$			
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
TRANSFEROR'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>			
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$			

Form **1099-S** Cat. No. 64292E www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service

Exhibit W

9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517 2014 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>	3.20 in	
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **1099-SA** Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517 2014 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>	3.20 in	
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **1099-SA** Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service
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9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517 2014 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>	3.20 in	
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

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

2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2129		Form 3921 (Rev. August 2013)	Exercise of an Incentive Stock Option Under Section 422(b)
TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted			
		2 Date option exercised			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.	
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **3921** (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service

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2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2129		Form 3921 (Rev. August 2013)	Exercise of an Incentive Stock Option Under Section 422(b)
TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted			
		2 Date option exercised			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.	
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **3921** (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service

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2525 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-2129		Form 3921 (Rev. August 2013)	Exercise of an Incentive Stock Option Under Section 422(b)
TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted			
		2 Date option exercised			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.	
EMPLOYEE'S name		\$	\$		
		5 No. of shares transferred			
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **3921** (Rev. August 2013) Cat. No. 411790 www.irs.gov/form3921 Department of the Treasury - Internal Revenue Service

Exhibit Y

2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 Exercise price paid per share	6 No. of shares transferred	
		\$		
Street address (including apt. no.)		7 Date legal title transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.		
		\$		

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service

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2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 Exercise price paid per share	6 No. of shares transferred	
		\$		
Street address (including apt. no.)		7 Date legal title transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.		
		\$		

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service

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2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 Exercise price paid per share	6 No. of shares transferred	
		\$		
Street address (including apt. no.)		7 Date legal title transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.		
		\$		

Form **3922** (Rev. 8-2013) Cat. No. 41180P www.irs.gov/form3922 Department of the Treasury - Internal Revenue Service

Exhibit Z

2014 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0747		IRA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	2014	
		\$	Form 5498	Copy A
TRUSTEE'S or ISSUER'S federal identification no. .66 in		2 Rollover contributions	\$	
PARTICIPANT'S social security number 1.70 in		3 Roth IRA conversion amount	4 Recharacterized contributions .50 in	For Internal Revenue Service Center File with Form 1096.
		\$	\$	
PARTICIPANT'S name		5 Fair market value of account	6 Life insurance cost included in box 1	For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
Street address (including apt. no.) .50 in		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions .33 in	
City or town, state or province, country, and ZIP or foreign postal code		8 SEP contributions	10 Roth IRA contributions	
		\$	11 Check if RMD for 2015 <input type="checkbox"/>	
		12a RMD date	12b RMD amount	
		\$	\$	
		13a Postponed contribution	13b Year 13c Code	
		\$		
		14a Repayments	14b Code	
		\$		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)	
		\$		

Form 5498

Cat. No. 50010C

www.irs.gov/form5498

Department of the Treasury - Internal Revenue Service

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2014 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0747		IRA Contribution Information
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	2014	
		\$	Form 5498	Copy A
TRUSTEE'S or ISSUER'S federal identification no. .66 in		2 Rollover contributions	\$	
PARTICIPANT'S social security number 1.70 in		3 Roth IRA conversion amount	4 Recharacterized contributions	For Internal Revenue Service Center File with Form 1096.
		\$	\$	
PARTICIPANT'S name		5 Fair market value of account	6 Life insurance cost included in box 1	For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
Street address (including apt. no.) .50 in		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions .33 in	
City or town, state or province, country, and ZIP or foreign postal code		8 SEP contributions	10 Roth IRA contributions	
		\$	11 Check if RMD for 2015 <input type="checkbox"/>	
		12a RMD date	12b RMD amount	
		\$	\$	
		13a Postponed contribution	13b Year 13c Code	
		\$		
		14a Repayments	14b Code	
		\$		
Account number (see instructions)		15a FMV of certain specified assets	15b Code(s)	
		\$		

Form 5498

Cat. No. 50010C

www.irs.gov/form5498

Department of the Treasury - Internal Revenue Service

Exhibit AA

7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Coverdell ESA contributions		OMB No. 1545-1815	
		\$		2014	
		2 Rollover contributions			
		\$		Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.		BENEFICIARY'S social security number			
BENEFICIARY'S name					
Street address (including apt. no.)				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-ESA** Cat. No. 34011J www.irs.gov/form5498esa Department of the Treasury - Internal Revenue Service

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7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Coverdell ESA contributions		OMB No. 1545-1815	
		\$		2014	
		2 Rollover contributions			
		\$		Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.		BENEFICIARY'S social security number			
BENEFICIARY'S name					
Street address (including apt. no.)				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-ESA** Cat. No. 34011J www.irs.gov/form5498esa Department of the Treasury - Internal Revenue Service

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7272 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Coverdell ESA contributions		OMB No. 1545-1815	
		\$		2014	
		2 Rollover contributions			
		\$		Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.		BENEFICIARY'S social security number			
BENEFICIARY'S name					
Street address (including apt. no.)				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-ESA** Cat. No. 34011J www.irs.gov/form5498esa Department of the Treasury - Internal Revenue Service

Exhibit BB

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2014 and 2015 for 2014 \$ 2 Total contributions made in 2014 \$	OMB No. 1545-1518 2014 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$	4 Rollover contributions \$	
PARTICIPANT'S name		5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service
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2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2014 and 2015 for 2014 \$ 2 Total contributions made in 2014 \$	OMB No. 1545-1518 2014 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$	4 Rollover contributions \$	
PARTICIPANT'S name		5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service
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2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2014 and 2015 for 2014 \$ 2 Total contributions made in 2014 \$	OMB No. 1545-1518 2014 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$	4 Rollover contributions \$	
PARTICIPANT'S name		5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-SA** Cat. No. 38467V www.irs.gov/form5498sa Department of the Treasury - Internal Revenue Service

EXHIBIT CC

3232 ☐ VOID ☐ CORRECTED

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

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

Signature ► Date ►

OMB No. 1545-0238

2014
Form W-2G
Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

File with Form 1096

Copy A
For Internal Revenue Service Center

Form **W-2G** Cat. No. 10138V www.irs.gov/w2g Department of the Treasury - Internal Revenue Service
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3232 ☐ VOID ☐ CORRECTED

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

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

Signature ► Date ►

OMB No. 1545-0238

2014
Form W-2G
Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

File with Form 1096

Copy A
For Internal Revenue Service Center

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

Exhibit DD

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2014		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042 .				Copy A for Internal Revenue Service	
		AMENDED		PRO-RATA BASIS REPORTING			
1 Income code	2 Gross income	3 Chap. 3:	4 Chap. 4:	5 Withholding allowance		Check if tax not deposited under escrow procedure <input type="checkbox"/>	
		3a Exemption code	4a Exemption code	6 Net income			
		3b Tax rate	4b Tax rate	7 Federal tax withheld			
8 Tax withheld by other agents				9 Tax assumed by withholding agent			
10 Total withholding credit				11 Amount repaid to recipient			
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		14e Primary Withholding Agent's Name (if applicable)			
13a Withholding agent's name				14f Primary Withholding Agent's EIN			
13b Withholding agent's Global Intermediary Identification Number (GIIN)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
13c Country code	13d Foreign taxpayer identification number, if any		16a Intermediary or flow-through entity's name				
13e Address (number and street)		4.17 in		16b Intermediary or flow-through entity's GIIN			
13f City or town, state or province, country, ZIP or foreign postal code				16c Country code		16d Foreign tax identification number, if any	
13g Recipient's U.S. TIN, if any				16e Address (number and street)			
13h Ch. 3 status code		13i Ch. 4 status code		16f City or town, state or province, country, ZIP or foreign postal code			
14a Recipient's name		14b Recipient's country code		17 Recipient's GIIN		18 Recipient's foreign tax identification number, if any	
14c Address (number and street)				19 Recipient's account number		20 Recipient's date of birth	
14d City or town, state or province, country, ZIP or foreign postal code				21 Payer's name		22 Payer's TIN	23 Payer's GIIN
						7.30 in	
				24 State income tax withheld		25 Payer's state tax no.	26 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2014)