### Revenue Procedure 2025-22

Reprinted from IR Bulletin 2025-30 Dated July 21, 2025

### **Publication 1179**

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



**NOTE.** This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

Forms and instructions. (Also, Part 1, sections 101, 162(f), 170, 199A, 220, 223, 401(a), 403(a), 403(b), 408, 408A, 457(b), 529, 529A, 530, 853A, 892, 1400Z-1, 1400Z-2, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050U, 6050W, 6050X, 6050Y, 6071, 1.402A-2, 1.408-5, 1.408-7, 1.408-8, 1.408A-7, 1.671-5(e), 1.1441-1 through 1.1441-5, 1.1471-4, 1.6041-1, 1.6042-2, 1.6042-4, 1.6043-4, 1.6044-2, 1.6044-5, 1.6045-1, 1.6045-2, 1.6045-3, 1.6045-4, 1.6047-1, 1.6047-2, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050S-1, 1.6050S-3, 1.6050W-1, 1.6050W-2, 1.6050X-1, 1.6050Y-2, and 1.6050Y-3.)

Rev. Proc. 2025-22

#### TABLE OF CONTENTS

Part 1 – Gl	ENERAL INFORMATION
Section	on 1.1 – Overview of Revenue Procedure 2025-22 / What's New
	BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S
	PECIFICATIONS FOR SUBSTITUTE FORMS 1096 AND COPIES LMS 1097-BTC, 1098, 1099, 3921, 3922, AND 5498 (ALL FILED E IRS)
	on 2.1 – Specifications
Part 3 – SP THE IRS)	PECIFICATIONS FOR SUBSTITUTE FORM W-2G (FILED WITH
	on 3.1 – General
	UBSTITUTE STATEMENTS TO FORM RECIPIENTS AND CIPIENT COPIES
Section Sectio	on 4.1 – Specifications on 4.2 – Composite Statements on 4.3 – Additional Information for Substitute and Composite Forms 1099-B and 1099-DA on 4.4 – Required Legends on 4.5 – Miscellaneous Instructions for Copies B, C, D, 1, and 2 on 4.6 – Electronic Delivery of Recipient Statements
Part 5 – AI	DDITIONAL INSTRUCTIONS FOR SUBSTITUTE FORMS 1097- , 1099, 5498, W-2G, AND 1042-S
Section Section	on 5.1 – Paper Substitutes for Form 1042-S on 5.2 – OMB Requirements for All Forms in This Revenue Procedure on 5.3 – Ordering Forms and Instructions on 5.4 – Effect on Other Revenue Procedures  33 on 5.4 – Effect on Other Revenue Procedures

Part 6 – EXHIBITS	
Section 6.1 – Exhibits of Forms in This Revenue Procedure	 <u>34</u>

# Part 1 General Information

#### Section 1.1 – Overview of Revenue Procedure 2025-22 / What's New

#### 1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2025 requirements for:

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

# 1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for the following information returns.

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties, and Other Amounts
1098-MA	Mortgage Assistance Payments
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DA	Digital Asset Proceeds From Broker Transactions
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LS	Reportable Life Insurance Sale
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Information
1099-NEC	Nonemployee Compensation
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives

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

#### 1.1.3 Scope

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

Filers making payments to certain recipients during a calendar year are required by the Internal Revenue Code (the Code) to file information returns with the IRS for these payments. These filers 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 authorizes the Secretary of Treasury to publish regulations that require filers to file information returns according to those regulations and the corresponding forms and instructions. A filer who is required to file **10** or more information returns during a calendar year **must** file those returns electronically. See *Electronic filing of returns*, later, for more information.

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

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

Filers required to file fewer than 10 information returns during a calendar year are encouraged to file the information returns electronically. See the requirements for filing information returns (and providing a copy to a payee) in the current General Instructions for Certain Information Returns and the current Instructions for Form 1042-S. In addition, see the current revision of Pub. 1220,

Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for electronic filing through the IRS Filing Information Returns Electronically (FIRE) system. Information Returns Intake System (IRIS) users should follow the specifications in Pub. 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.

#### 1.1.4 For More Information

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

The Internal Revenue Service/Technical Service Operation (IRS/TSO) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099, 1096, etc.). You can reach the call site at 866-455-7438 (toll free) or outside the United States at 304-263-8700 (not a toll-free number). Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.

Questions regarding the filing of information returns and comments/ suggestions regarding this publication can be emailed to <u>fire@irs.gov</u>. When you send emails concerning specific file information, include the company name and the electronic file name or Transmitter Control Code (TCC). Do not include taxpayer identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.



The IRS/TSO does not process information returns which are filed on paper forms. See Pub. 1220 for information on waivers and extensions of time.



For other tax information related to business returns or accounts, call 800-829-4933. Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.



Further information impacting Pub. 1179, such as issues arising after its final release, will be posted on IRS.gov at <u>IRS.gov/Pub1179</u>.

#### 1.1.5 What's New

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

**Removal of filer copy.** In an ongoing process to reduce filer burden, we are removing the filer copy and instructions for the filer on forms.

**New Form 1099-DA.** Information about the new Form 1099-DA, Digital Asset Proceeds from Broker Transactions, has been added, throughout. For more information on the Form 1099-DA, go to *IRS.gov/Form1099DA*.

**Form 1099-H.** The Health Coverage Tax Credit expired on December 31, 2021. References to Form 1099-H have been removed.

**Exhibits.** All of the exhibits in this publication were updated to include all of the 2025 revisions of those forms that have been revised.

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

#### **Available Instructions**

In addition to the general instructions, which contain general information concerning Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, specific form instructions are provided separately. Use the instructions to prepare acceptable substitutes of the official IRS forms to file information returns with the IRS.

- Instructions for Form 1097-BTC.
- Instructions for Form 1098.
- Instructions for Form 1098-C.
- Instructions for Forms 1098-E and 1098-T.
- Instructions for Form 1098-F.
- Instructions for Form 1098-Q.
- Instructions for Forms 1099-A and 1099-C.
- Instructions for Form 1099-B.
- Instructions for Form 1099-CAP.
- Instructions for Form 1099-DA.
- Instructions for Form 1099-DIV.
- Instructions for Form 1099-G.
- Instructions for Forms 1099-INT and 1099-OID.
- Instructions for Form 1099-K.
- Instructions for Form 1099-LS.
- Instructions for Form 1099-LTC.
- Instructions for Forms 1099-MISC and 1099-NEC.
- Instructions for Form 1099-PATR.
- Instructions for Form 1099-Q.
- Instructions for Forms 1099-QA and 5498-QA.
- Instructions for Forms 1099-R and 5498.
- Instructions for Form 1099-S.
- Instructions for Form 1099-SB.
- Instructions for Forms 3921 and 3922.
- Instructions for Form 5498-ESA.
- Instructions for Forms W-2G and 5754.

You can also obtain the latest developments for each of the forms and instructions listed here by going to their information pages at <u>IRS.gov</u>. See the separate instructions for each form on the webpage via the link.

#### **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, filer, homeowner, insured, participant, payee, payer, payer/borrower, payment recipient, policyholder, seller, 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*. A filer may be a payer, creditor, payment settlement entity, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, or person reporting real estate transactions; a trustee or issuer of any educational or ABLE Act savings account, individual retirement arrangement, or medical savings account; a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned; a corporation reporting a change in control and capital structure or transfer of stock to an employee; certain donees of motor vehicles, boats, and airplanes; or an acquirer or issuer of a life insurance contract.

#### 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 completely conforms to the provisions in this revenue procedure.

#### 1.2.4 Substitute Form Recipient Statement (Recipient Statement)

Substitute form recipient statement means a paper or electronic statement of the information reported on a form listed in *Section 1.1.2*. For the remainder of this revenue procedure, we will refer to this as a "recipient statement." This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

#### 1.2.5 Composite Substitute Statement

Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under *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 completely conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury – Internal Revenue Service should be included on all such forms.

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 C:DC:TS:CAR:MP:P:TP:TP ATSC 4800 Buford Highway Mail Stop 061-N Chamblee, GA 30341

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

You may also contact the Substitute Forms Program via email at <u>substituteforms@irs.gov</u>. Please enter "Substitute Forms" on the subject line.

**Note.** Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

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

1.3.2 Logos, Slogans, and Advertisements

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

- The exact name of the payer, broker, or agent, primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, an embossment or watermark on the information return and payee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, that is:
  - Presented in any typeface, font, stylized fashion, or print color normally used by the payer, broker, or agent, and used in a non-intrusive manner; and

- As long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the payee copies.
- The IRS e-file logo on the IRS official payee copies may be included, but it is not required, on any of the substitute form copies.
- Logos and slogans may be used on permissible enclosures, such as a check or account statement, other than information returns and payee copies.

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

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

Internal Revenue Service Attn: Substitute Forms Program C:DC:TS:CAR:MP:P:TP:TP ATSC 4800 Buford Highway Mail Stop 061-N Chamblee, GA 30341

or email them to <u>substituteforms@irs.gov</u>.

**Note.** Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

#### 1.3.3 Copy A Specifications

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

**Penalties.** The amounts of the penalty for returns required to be filed in 2025 is shown under <u>Penalties</u> in part O of the 2025 General Instructions for Certain Information Returns.

#### 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, the form number, the form name, and the information for composite Form 1099 statements, as outlined under *Section 4.2*.

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

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-F	For Payer
1098-MA	For Homeowner
1098-Q	For Participant
1098-T	For Student
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LS	For Payment Recipient
1099-LTC	For Policyholder
1099-R; W-2G	Copy B may be required to be attached to the filer's federal income tax return.
1099-S	For Transferor
1099-SB	For Seller
All remaining Forms 1099; 1097-BTC; 1042-S	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA; 5498-QA	For Beneficiary

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

Form	Recipient
1098-C	For Donor's Records
1042-S	For Recipient
3921	For Corporation
1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See Section 4.5.2.
W-2G	For Winner's Records

**Note.** On Copy C of 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 Online Fillable Forms

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

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

These forms in their fillable formats can be found at IRS.gov/FormsPubs.

All the instructions regarding the substitute forms found in *Part 1*, and *Sections 2.1.2*, *2.1.7*, *2.1.9*, and *2.1.10*, and the remainder of this publication, unless specified differently immediately below, remain in effect if you are going to produce the online fillable forms as paper or online substitute forms.

- Copy A of privately printed substitutes of the forms listed above must be exact replicas of the official forms with respect to layout and content. Use the official form, found on IRS.gov, printed actual size on an 8½ inch by 11 inch sheet of paper. The forms will print one to a page.
- All printing must be in high quality nongloss black ink.
- Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (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 must also be suitably sized to accept ink without feathering.

**Note.** If you want to print the forms as they formerly appeared to save paper, with the exception of Forms 1097-BTC (printed 2-to-a-page) and 1098-C (single-form page), they are all printed 3-to-a-page. Follow the 3-to-a-page measurements in *Section 6*. Print the form to actual size with no scaling.

#### 2.1.2 General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an optical character recognition (OCR) A font. The checkboxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25 (1.9 inches from left vertical line of the form). The "CORRECTED" checkbox is in print position 33 (2.7 inches 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 *DD* 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 Publishing Office (GPO) symbol must be deleted.

#### 2.1.3 Color and Paper Quality

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

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent–g/m <sup>2</sup>	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	
For information only, the Sheffield equivalent-units	
Dirt: Average, each side, not to exceed-parts per million	

#### 2.1.4 Chemical Transfer Paper

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

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

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

## 2.1.5 Printing

All print on Copy A of Forms 1098, 1098-E, 1098-F, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 1099-SB, 3921, and 5498; and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the 4-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 jurat statement and the text that follows may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.

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

Separation between fields must be 0.1 inch.

Other printing requirements are discussed in Sections 2.1.6 through 2.1.10.

#### 2.1.6 OCR Specifications

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

The following testers and ranges are acceptable.

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

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

black must be between the ranges of 112 to 108. The optimal scanning range is 110.

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

- *MacBeth PCM-II*. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the "C" scale must range from 0.01 minimum to 0.06 maximum.
- *Kidder 082A*. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from 0.12 minimum to 0.21 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.

Internal Revenue Service Attn: Substitute Forms Program C:DC:TS:CAR:MP:P:TP:TP ATSC 4800 Buford Highway Mail Stop 061-N Chamblee, GA 30341

#### 2.1.7 Typography

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

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

## 2.1.8 Dimensions

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

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

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

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

Exceptions to these measurements, and form-specific measurements are shown on the rest of the exhibits.

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

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

## 2.1.9 Perforation

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

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

The words "Do Not Cut or Separate Forms on This Page" must be printed using Flint J-6983 red OCR dropout ink or an exact match (see *Section 2.1.5*) between the 3-to-a-page or 2-to-a-page. This statement should not be included after the last form on the page.

Separations are required between all the other individual copies in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished, whatever method of separation is used. See the table in *Section 4.5.2* for a list of copies for each form.

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

#### 2.1.10 Required Inclusions/ Exclusions

You must include the Office of Management and Budget (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.

- "For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns" on Forms 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, and W-2G.
- "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns" on Form 1096.
- "For Privacy Act and Paperwork Reduction Act Notice, see instructions" on Form 1042-S.
- "For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**" must be printed on all other forms listed in *Section 1.1.2*.

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

• It is printed in the OCR ink color prescribed for the form.

• No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the EIN or the vendor code of the form's printer must be entered in place of the Catalog Number (Cat. No.). The 4-digit vendor code, preceded by four zeros and a slash, for example, 0000/9876, must appear in 12-point Arial font, or a close approximation, on Copy A only of Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G. The vendor code is used to identify the forms producer. Vendor codes can be obtained free of charge from the National Association of Computerized Tax Processors (NACTP) via email at <a href="mailto:president@nactp.org">president@nactp.org</a>. The use of a vendor code is recommended.

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

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

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

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

#### 2.2.1 Recipient Information

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

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

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on the first name line of the form.
- If multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient 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 should generally provide information returns reflecting payments to trust accounts with the:

- Trust's EIN in the recipient's TIN area,
- Trust's name on the recipient's first name line, and

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

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

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

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

#### 2.2.2 Account Number Box

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

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

## 2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pinfeed holes. Pinfeed 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 these types 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 current 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 current General Instructions for Certain Information Returns.

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

#### **Section 3.1 – General**

#### 3.1.1 Purpose

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

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

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

#### 3.2.1 Substitute Form W-2G (Copy A)

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

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It must also be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either <sup>1</sup> / <sub>2</sub> point (0.007 inch), 1 point (0.015 inch), or 3 point (0.045 inch). 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 5½ inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8½ inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33-inch top margin from the top of the corrected box, and a ½-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 GPO symbol must not be printed on substitute Forms W-2G. Instead, the EIN of the form's 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.
Cat. No.	The 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 Form 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-DA, 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR

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

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

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

**Forms 1099-B and 1099-DA.** For transactions reportable on Form 8949, Sales and Other Dispositions of Capital Assets, 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 the date acquired is known. For 2025 dispositions, the substitute Forms 1099-B and 1099-DA 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 for Form 1099-B or **Part I**, with **box G** checked for Form 1099-DA.

- 2. Short-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part I**, with **box B** checked for Form 1099-B or **Part I**, with **box H** checked for Form 1099-DA.
- 3. Long-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part II**, with **box D** checked for Form 1099-B or **Part II**, with **box J** checked for Form 1099-DA.
- 4. Long-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part II**, with **box E** checked for Form 1099-B or **Part II**, with **box K** checked for Form 1099-DA.
- 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 or box H** checked, or on Form 8949, **Part II**, with **box E or box K** 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 they would be shown for short-term dispositions where basis was reported to the IRS.

For 2025 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.

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

The substitute form requirements in the following paragraphs also apply to Forms 1099-B and 1099-DA.

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

- Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- The recipient statement (Copy B) must contain all applicable recipient instructions as provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- The box caption "Federal income tax withheld" must be in boldface type or otherwise highlighted on the recipient statement.
- The recipient statement must contain the OMB number as shown on the official IRS form. See *Section 5.2*.
- The recipient statement must contain the tax year (for example, 2025), form number (for example, Form 1099-INT), and form name (for

example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5.2* for applicable labels and arrangement of assembly of forms. **Note.** Do not include the words "Substitute for" or "In lieu of" on the recipient statement.

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

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

You may enter a total of the individual accounts listed on the statement only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099-INT, you 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-F, 1098-MA, 1098-Q, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-G, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-Q, 1099-QA, 1099-R, 1099-SA, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-QA, 5498-SA, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or acceptable substitutes.

**Caution.** The IRS does not require a donee to use Form 1098-C as the written acknowledgment for contributions of motor vehicles, boats, and airplanes.

However, if you choose to use copies of Form 1098-C or an acceptable substitute as the written acknowledgment, then you must follow the requirements of this section.

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

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

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

**Note.** You cannot make this change on Copy A.

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

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

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

Copies B, C, D, 1, and 2, as applicable, to be furnished to recipients have been made online fillable at *IRS.gov/forms-instructions* for many forms referenced in these instructions. See the separate instructions for Forms 1098, 1098-E & T, 1098-F, 1098-Q, 1099-A & C, 1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT & OID, 1099-K, 1099-LS, 1099-MISC & NEC, 1099-PATR, 1099-R & 5498, 1099-S, 1099-SB, and 3921.

#### **Section 4.2 – Composite Statements**

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

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

- Form 1099-B.
- Form 1099-DA.
- 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, Form 1099-A or 1099-C) on a composite statement with the information required on the forms listed in the preceding sentence.

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

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form.
   For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite recipient statement must prominently display the form number and form name of the official IRS form together in one area at the beginning of each appropriate block of information. The tax year must only be placed on each block of information if it is not prominently displayed elsewhere on the page on which the information appears.
- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment, and the recipient's tax obligation with respect to the payment,

is as clear as if each required statement were furnished separately on an official form.

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

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

#### **Exceptions.**

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

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

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

4.3.1 General Requirements for Presenting Additional Form 1099-B or 1099-DA Information

A filer may include Form 1099-B or 1099-DA 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 or 1099-DA 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 or 1099-DA, 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 Form 1099-B Information

An additional separate legend is required that explains exactly which pieces of information are and 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 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for the mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a nondeductible item."
  - 2. "Caution. The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."
- Form 1098-C: Copy B "In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**" Copy C "This information is being furnished to the IRS unless box 7 is checked."
- Form 1098-E: "This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest."
- Forms 1098-F and 1098-MA: "This is important tax information and is being furnished to the IRS."
- Form 1098-Q: "This information is being furnished to the IRS."
- Form 1098-T: "This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return."

4.4.2 Required Legends for Forms 1099 and W-2G

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

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

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

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

## 4.5.1 Copies

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

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

#### 4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B "For Payer/Borrower."
1098-C	Copy B "For Donor"; Copy C "For Donor's Records."
1098-F	Copy B "For Payer."
1098-MA	Copy B "For Homeowner."
1098-Q, 5498, and 5498-SA	Copy B "For Participant."

Form	Title
1098-T	Copy B "For Student."
1098-E and 1099-A	Copy B "For Borrower."
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B "For Recipient."
1099-C	Copy B "For Debtor."
1099-CAP	Copy B "For Shareholder."
1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, 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."
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."
1099-LS	Copy B "For Payment Recipient"; Copy C "For Issuer"
1099-LTC	Copy B "For Policyholder"; Copy C "For Insured"
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."
1099-S	Copy B "For Transferor."
1099-SA	Copy B "For Recipient."
1099-SB	Copy B "For Seller."
3921	Copy B "For Employee"; Copy C "For Corporation."
3922	Copy B "For Employee."
5498-ESA and 5498-QA	Copy B "For Beneficiary."
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 4, attach this copy to your return."; Copy C" For Winner's Records"; Copy 2 "Attach this copy to your state, city, or local income tax return, if required."; Copy D "For Payer".
1042-S	Copy B "For Recipient"; Copy C "For Recipient" and "Attach to any federal tax return you file"; Copy D "For Recipient" and "Attach to any state tax return you file"

## 4.5.3 Perforations

Instructions for perforation of forms can be found in Section 2.1.9.

#### **Section 4.6 – Electronic Delivery of Recipient Statements**

#### 4.6.1 Electronic Recipient Statements

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

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

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

#### 4.6.2 Consent

The recipient must consent in the affirmative to receiving the statement electronically and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that the recipient 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, 2026 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 10), due date 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 will also be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.

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

## 4.6.3 Format, Posting, and Notification

#### Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document;
- Post, on or before the January 31 (February 15 for Forms 1099-MISC (with payments reported in box 8 or 10), 1099-B, 1099-DA, and 1099-S), due date, the applicable statement on a website accessible to the recipient through October 15; and
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

**Note.** If any of these dates fall on a Saturday, Sunday, or legal holiday, the time frame will be considered met if posted by the first business day after such date.

For more information, see Regulations section 31.6051-1(j).

For electronic furnishing of:

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

#### Part 5

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

#### **Section 5.1 – Paper Substitutes for Form 1042-S**

#### 5.1.1 Paper Substitutes

Paper substitutes of Copies A, B, C, and D **must** be identical to the Form 1042-S and may be privately printed without prior approval from the IRS.

**Caution. On the bottom of Copy B**, left align the following text: (keep for your records), and right align the following text: Form 1042-S (2025).

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

#### 5.1.2 Revisions

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

#### 5.1.3 Obtaining Copies

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

#### 5.1.4 Instructions for Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term "Recipient's U.S. TIN" for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000; for all other recipients, it means the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN, QI-EIN, WP-EIN, and WT-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.
- The term "Recipient's GIIN" means the global intermediary identification number (GIIN) assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.

**Note.** A GIIN consists of nineteen characters as follows: XXXXXXXXXXXXXXXXXXXXXXXXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).

- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The "UNIQUE FORM IDENTIFIER," "AMENDED," and "AMENDMENT NO." boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5*. Computer cards are acceptable, provided they meet all requirements regarding layout, content, and size.

• The OMB number must be printed in the format "OMB No. 1545-XXXX." Use the appropriate OMB number from the most recent revision of the original IRS form.

5.1.5 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The GPO symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printer's EIN or the vendor code (preferred). See <i>Section 2.1.10</i> .
Box Entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and Quality of Ink	All printing must be in high quality nongloss 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 inch) or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all four parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service"; and Copies B, C, and D "for Recipient."
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (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 must also be suitably sized to accept ink without feathering.
	The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format.
Dimensions	• The official form is 8 inches wide x 11 inches deep, exclusive of a <sup>1</sup> / <sub>2</sub> -inch snap stub on the left side of the form. The snap feature is not required on substitutes.
	Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file.

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

#### 5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (P. L. 104-13) requires the following.

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

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

#### 5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form; and
- 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).
- 2. OMB # 1545-xxxx (acceptable).

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

#### 5.2.3 Required Explanation to Users

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

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

#### Section 5.3 – Ordering Forms and Instructions

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

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

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

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

#### **Section 5.4 – Effect on Other Revenue Procedures**

5.4.1 Other Revenue Procedures

*Revenue Procedure 2024-29*, 2024-30, I.R.B. 121, dated July 22, 2024, is superseded by this revenue procedure.

# Part 6 Exhibits

#### Section 6.1 – Exhibits of Forms in This Revenue Procedure

#### 6.1.1 Purpose

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

Generally, the illustrated dimensions apply to all like forms. For example, *Exhibit E* shows 11.00 inches from the top edge to the bottom edge of Form 1098-E and 0.85 inch between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed 3-to-a-page.

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

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

The printed area of all forms is 7.3 inches wide.

All of the exhibits in this publication were updated to include all of the 2025 revisions for those forms that have been revised.

### 6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

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

## 6.2 Exhibits

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

Exhibit A Form 1096

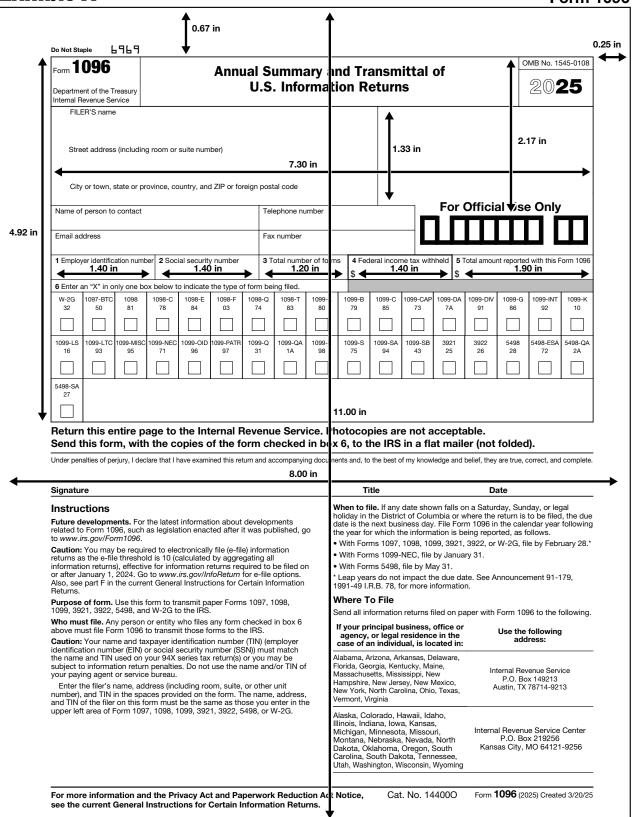


Exhibit B Form 1097-BTC

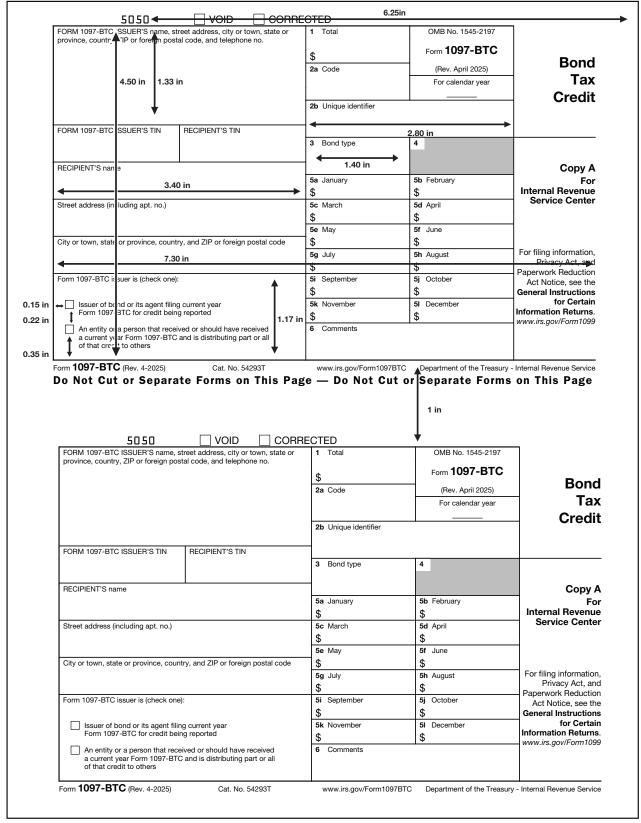


Exhibit C Form 1098

RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post			OMB No. 1545-1380 Form <b>1098</b>	Mortga
			Form 1090	Intere
			(Rev. April 2025)	Stateme
			For calendar year	Stateme
		1 Mortgage interest received	d from payer(s)/borrower(s)	Сору
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	\$ 2 Outstanding mortgage	3 Mortgage origination	- I
RECIPIENT S/LENDER S TIN	PATER S/BORROWER S TIN	principal \$	3 Mortgage origination	Internal Reven Service Cen
		4 Refund of overpaid	5 Mortgage insurance	For fil
PAYER'S/BORROWER'S name		interest \$	premiums \$	informati Privacy A
TATELLO BOLLLO WELLO Hallo		6 Points paid on purchase o		and Paperw
		\$		Reduction Notice, see
Street address (including apt. no.)			securing mortgage is the	Same Gene
		as PAYER'S/BORROWER'S the address or description in		Instructions Cert
		· ·	TBOX 6.	Informat
City or town, state or province, count	try, and ZIP or foreign postal code	8 Address or description of	property securing mortgag	e (see
		instructions)		www.irs.gov/Form1
9 Number of properties securing the	10 Other			
mortgage				
				11 Mortgage
Account number (see instructions)				acquisition date
Do Not Cut or Separa	UOID CO	www.irs.gov/Form109/ rage — Do Not Cu		
8181	te Forms on This P	age — Do Not Cu	OMB No. 1545-1380 Form 1098	Forms on This Pa Mortga
Alal RECIPIENT'S/LENDER'S name, stree	te Forms on This P	age — Do Not Cu	OMB No. 1545-1380	Forms on This Pa Mortga Intere
Alal RECIPIENT'S/LENDER'S name, stree	te Forms on This P	RRECTED  1 Mortgage interest received	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year	Mortgae Interes Stateme
Alal RECIPIENT'S/LENDER'S name, stree	te Forms on This P	RRECTED  1 Mortgage interest received \$ 2 Outstanding mortgage	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year	Mortgag Intere Stateme
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	RRECTED  1 Mortgage interest received \$ 2 Outstanding mortgage principal	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)	Mortgage Interestateme  Copy
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	RRECTED  1 Mortgage interest received \$ 2 Outstanding mortgage principal \$	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination	Mortgage Interestateme  Copy Internal Reverservice Cen
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received  1 Mortgage interest received  2 Outstanding mortgage principal  4 Refund of overpaid interest	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums	Mortgae Interes Stateme  Copy Internal Rever Service Cen For fill informati
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received  1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$	Mortgage Interestateme  Copy Internal Reversion Service Cen For fil information Privacy A
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received  1 Mortgage interest received  2 Outstanding mortgage principal  4 Refund of overpaid interest  6 Points paid on purchase of	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$	Mortgal Interestateme  Copy Indate Internal Rever Service Cen For fi informati Privacy / and Paperw Reduction
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase o	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$	Mortgage Interestateme  Copy Internal Reverser Service Cen For fil informati Privacy A and Paperw Reduction. Notice, see
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received  1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase o \$ 7	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year  d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence  securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress.	Mortgage Interest Stateme  Copy Internal Reverservice Center Privacy And Paperwa Reduction Notice, see Generel Instructions
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase o \$ 7 ☐ If address of property	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year  d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence  securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress, check the box, contact the securing mortgage is the staddress.	Mortgag Intere Stateme  Copy Internal Reven Service Cen For fil informati Privacy A and Paperw Reduction, Notice, see Gene Instructions Cert
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post	te Forms on This P	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase of \$ 7  If address of property as PAYER'S/BORROWER'S the address or description in	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence	Mortgage Interestateme  Copy Internal Revenser Service Cen  For fill information Privacy A and Paperw Reduction Notice, see General Instructions Cert Informations Returnstructions Cert Information Returnstructions Returnstructions Cert Information Returnstructions Cert Information Returnstructions Cert Information Returnstructions Certification Returnstructions Certification Returnstructions Certification Returnstruction Returnstruc
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post  RECIPIENT'S/LENDER'S TIN  PAYER'S/BORROWER'S name  Street address (including apt. no.)	te Forms on This P	1 Mortgage interest received  1 Mortgage interest received  2 Outstanding mortgage principal  4 Refund of overpaid interest  6 Points paid on purchase o  \$ 7  If address of property as PAYER'S/BORROWER'S the address or description in	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence	Mortgage Interestateme  Copy Internal Revenser Service Cen  For fill information Privacy A and Paperw Reduction Notice, see General Instructions Cert Informations Returnstructions Cert Information Returnstructions Returnstructions Cert Information Returnstructions Cert Information Returnstructions Cert Information Returnstructions Certification Returnstructions Certification Returnstructions Certification Returnstruction Returnstruc
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post  RECIPIENT'S/LENDER'S TIN  PAYER'S/BORROWER'S name  Street address (including apt. no.)	te Forms on This P	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase of \$ 7  If address of property as PAYER'S/BORROWER'S the address or description of	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence	Mortgag Intere Stateme  Copy Internal Reven Service Cen For fil informati Privacy A and Paperw Reduction , Notice, see Gene Instructions Cert Informat Retur
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post  RECIPIENT'S/LENDER'S TIN  PAYER'S/BORROWER'S name  Street address (including apt. no.)  City or town, state or province, count  9 Number of properties securing the mortgage	te Forms on This P  VOID COI et address, city or town, state or tal code, and telephone no.  PAYER'S/BORROWER'S TIN  try, and ZIP or foreign postal code	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase of \$ 7  If address of property as PAYER'S/BORROWER'S the address or description of	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence	Mortgag Intere Stateme  Copy Internal Reven Service Cen For fil informati Privacy A and Paperw Reduction , Notice, see Gene Instructions Cert Informat Retur
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post RECIPIENT'S/LENDER'S TIN  PAYER'S/BORROWER'S name  Street address (including apt. no.)  City or town, state or province, country of properties securing the	te Forms on This P  VOID COI et address, city or town, state or tal code, and telephone no.  PAYER'S/BORROWER'S TIN  try, and ZIP or foreign postal code	1 Mortgage interest received \$ 2 Outstanding mortgage principal \$ 4 Refund of overpaid interest \$ 6 Points paid on purchase of \$ 7  If address of property as PAYER'S/BORROWER'S the address or description of	OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year d from payer(s)/borrower(s)  3 Mortgage origination 5 Mortgage insurance premiums \$ of principal residence	Mortgag Interes Stateme  Copy Internal Reven Service Cen For fil informati Privacy A and Paperw Reduction A Notice, see Gene Instructions Informati Retur  www.irs.gov/Form1

Exhibit D Form 1098-C

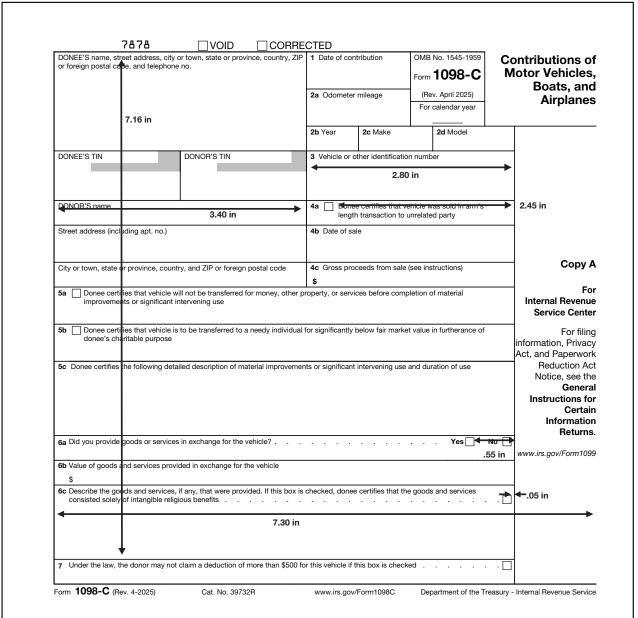


Exhibit E Form 1098-E

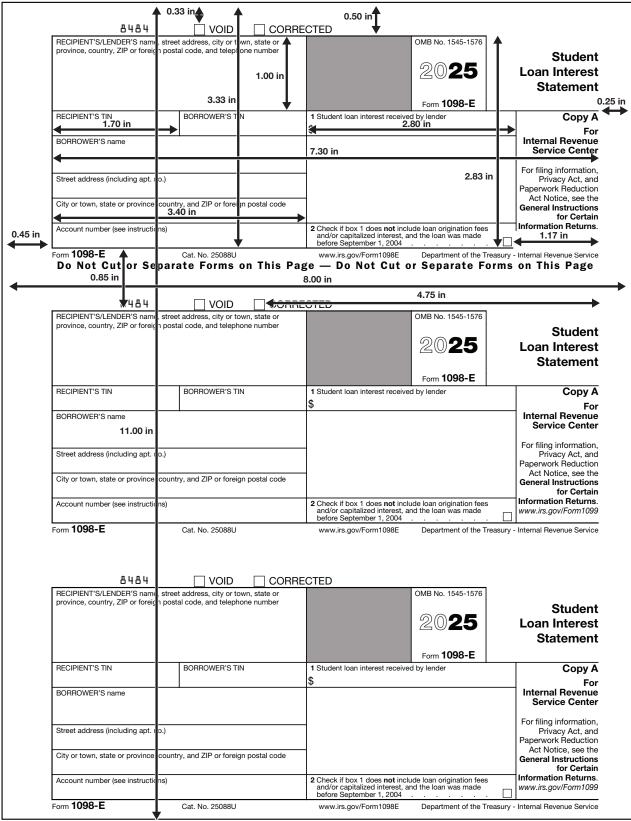


Exhibit F Form 1098-F

	ess, city or town, state or pro	vince, country, ZIP	1 Total amount required to be paid	OMB No. 1545-2284		
or foreign postal code, and	telephone no.	9	\$	Form 1098-F		
		-	2 Amount to be paid for		Fines	s, Penalties, a
		١,	violation or potential violation	(Rev. April 2025)		Other Amou
1		<u>  5</u>	Restitution/remediation	For calendar year		
		1,	amount			
FILER'S TIN	PAYER'S TIN	,	\$	5 Date of order/agree	ement	Сор
		-	4 Compliance amount			
PAYER'S name	*		\$			Internal Reve
		-	6 Court or entity	· L		Service Cer
Street address (including a	pt. no.)					
		i i	7 Case number			For filing informate Privacy Act,
City or town, state or provi	nce, country, and ZIP or fore	ign postal code				Paperwork Reduc
		1	8 Case name or names of part	ies to suit, order, or agree	ement	Act Notice, see General Instruct
						for Cer
			9 Code			Information Retu
						www.irs.gov/Form
Form <b>1098-F</b> (Rev. 4-202	(5) Cat. No. 7138	OOD wasse	rs.gov/Form1098F	Department of the T		Internal Revenue Se
			-	•	-	
DO NOT CUT OF S	Separate Forms o	on this Page	— Do Not Cut	or Separate	Forms	s on this Pa
070			TED			
030		CORREC		.1	1	
FILER'S name, street address or foreign postal code, and	ess, city or town, state or pro I telephone no.		1 Total amount required to be paid	OMB No. 1545-2284		
1		3		Form 1098-F	Cina.	s, Penalties, a
1		[*	<ol><li>Amount to be paid for violation or potential violation</li></ol>		rines	
		l,	·	(Rev. April 2025)		Other Amou
		<u> </u>	Restitution/remediation	For calendar year		
			amount			
FILER'S TIN	PAYER'S TIN	5	\$	5 Date of order/agree	ement	Сор
			4 Compliance amount			
PAYER'S name		5	\$			Internal Reve
		•	6 Court or entity			Service Cer
Street address (including a	pt. no.)					- c
		7	7 Case number			For filing informate Privacy Act,
City or town, state or provi	nce, country, and ZIP or fore	ign postal code				Paperwork Reduc
		1	8 Case name or names of part	ies to suit, order, or agree	ement	Act Notice, see General Instruct
						for Cer
		,	9 Code			Information Retu
						www.irs.gov/Form
Form <b>1098-F</b> (Rev. 4-202	25) Cat. No. 7138	92D MARAY I	rs.gov/Form1098F	Donartment of the T	Troopun,	Internal Revenue Se
	- '			or Separate		
DO NOT CUT OF 3	Separate Forms o	IIIIS Fage	— Do Not Cui	. Or Separate	FUIIII	o Uli IIIIS Pa
070			TED			
030		☐ CORREC		· I	1	
			Total amount required to be paid	OMB No. 1545-2284		
FILER'S name, street addr		5		Form 1098-F	E:	o Donalii
		1	<ol><li>Amount to be paid for violation or potential violation</li></ol>		rines	s, Penalties, a
FILER'S name, street addr			or potertial violation	<ul> <li>(Pov. April 2025)</li> </ul>	İ	Other Amou
FILER'S name, street addr		وا	\$	(Rev. April 2025)		
FILER'S name, street addr		<u> </u>	Restitution/remediation	For calendar year		
FILER'S name, street addr						
FILER'S name, street addr	PAYER'S TIN		Restitution/remediation amount		ement	Сор
FILER'S name, street addr or foreign postal code, and	PAYER'S TIN		Restitution/remediation amount	For calendar year	ement	Сор
FILER'S name, street addr or foreign postal code, and	PAYER'S TIN		3 Restitution/remediation amount  4 Compliance amount	For calendar year	ement	_
FILER'S name, street addr or foreign postal code, and	PAYER'S TIN	\$ \$ \$	3 Restitution/remediation amount  4 Compliance amount	For calendar year	ement	-
FILER'S name, street addr or foreign postal code, and		\$ \$ \$	3 Restitution/remediation amount  \$ 4 Compliance amount	For calendar year	ement	Internal Reve Service Ce
FILER'S name, street addr or foreign postal code, and FILER'S TIN		\$ \$ 4	3 Restitution/remediation amount  \$ 4 Compliance amount	For calendar year	ement	Internal Reve Service Cer For filing informa
FILER'S name, street addror foreign postal code, and FILER'S TIN PAYER'S name Street address (including a		\$ \$ \$	3 Restitution/remediation amount  \$ 4 Compliance amount  \$ 6 Court or entity	For calendar year	ement	Internal Reve Service Cei For filing informa Privacy Act, Paperwork Reduc
FILER'S name, street addror foreign postal code, and FILER'S TIN PAYER'S name Street address (including a	pt. no.)	ign postal code	3 Restitution/remediation amount  \$ 4 Compliance amount  \$ 6 Court or entity	For calendar year  5 Date of order/agree		Internal Reve Service Cer For filing informa Privacy Act, Paperwork Reduc Act Notice, see
FILER'S name, street addror foreign postal code, and FILER'S TIN PAYER'S name Street address (including a	pt. no.)	ign postal code	3 Restitution/remediation amount 5 4 Compliance amount 5 6 Court or entity 7 Case number	For calendar year  5 Date of order/agree		Internal Reve Service Cel For filling informa Privacy Act, Paperwork Reduc Act Notice, see General Instruct
FILER'S name, street addror foreign postal code, and FILER'S TIN PAYER'S name Street address (including a	pt. no.)	ign postal code	3 Restitution/remediation amount 5 4 Compliance amount 5 6 Court or entity 7 Case number 8 Case name or names of part	For calendar year  5 Date of order/agree		Internal Reve Service Ce
FILER'S name, street addror foreign postal code, and FILER'S TIN PAYER'S name Street address (including a	pt. no.)	ign postal code	3 Restitution/remediation amount 5 4 Compliance amount 5 6 Court or entity 7 Case number	For calendar year  5 Date of order/agree		Internal Reve Service Cer For filing informa Privacy Act, Paperwork Reduc Act Notice, see General Instructi for Cer

Exhibit G Form 1098-MA

LER'S name, street address, o	city, state, ZIP code, and telephone no.		OMB No. 1545-2221	Marria
		F	orm 1098-MA	Mortga
			(Rev. April 2025)	Assistan
			For calendar year	Paymer
ILER'S TIN	HOMEOWNER'S TIN	1 Total State HFA and homeowner r	nortgage payments	Сор
OMEOWNER'S name		\$ 2 State HFA mortgage assistance p	avmente	Internal Reve
OWLOWNER		2 otate in 7 mortgage assistance p	zymonto	Service Ce
		\$		For filing informa
treet address (including apt. no	o.) (optional)	3 Homeowner mortgage payments		Privacy Act Paperwork Redu
ity, state, and ZIP code (option	nal)	\$		Act Notice, see
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				General Instruct
ccount number (optional)				Information Retu
1000 MA				www.irs.gov/Form
rm <b>1098-MA</b> (Rev. 4-2025)	,	-	epartment of the Treasury	
o Not Cut or Sep	parate Forms on This P	age — Do Not Cut or	Separate Form	s on This Pa
	□ VOID □ CORREC	:TED		
ILER'S name, street address, o	city, state, ZIP code, and telephone no.		OMB No. 1545-2221	
		F	orm 1098-MA	Mortga
			(Rev. April 2025)	Assistan
			For calendar year	Paymer
ILER'S TIN	HOMEOWNER'S TIN	1 Total State HFA and homeowner i	nortgage payments	Сор
OMEOWNER'S name		\$ 2 State HFA mortgage assistance p	ayments	Internal Reve
		3.5		Service Cer
		\$		For filing informa
treet address (including apt. no	o.) (optional)	3 Homeowner mortgage payments \$		Privacy Act, Paperwork Reduce
ity, state, and ZIP code (option	nal)	Ψ		Act Notice, see
				for Ce
ccount number (optional)				Information Retu www.irs.gov/Form
rm <b>1098-MA</b> (Rev. 4-2025)	i) Cat. No. 58017D	www.irs.gov/Form1098MA D	epartment of the Treasury	-
	parate Forms on This P  VOID CORRECT  City, state, ZIP code, and telephone no.	CTED	Separate Form  OMB No. 1545-2221	s on This Pa
,	, ,		orm 1098-MA	Mortga
		F		Assistan
			(Rev. April 2025) For calendar year	Paymer
			i or calcifual year	
ILER'S TIN	HOMEOWNER'S TIN	1 Total State HFA and homeowner is	nortgage payments	
ILER'S TIN OMEOWNER'S name	HOMEOWNER'S TIN	1 Total State HFA and homeowner is 2 State HFA mortgage assistance p		_
	HOMEOWNER'S TIN	\$ 2 State HFA mortgage assistance p		Internal Reve Service Cei
OMEOWNER'S name		\$ 2 State HFA mortgage assistance p \$		Internal Reve Service Cer
		\$ 2 State HFA mortgage assistance p		Internal Reve Service Cel For filing informa Privacy Act, Paperwork Reduc
OMEOWNER'S name	o.) (optional)	\$ 2 State HFA mortgage assistance p \$ 3 Homeowner mortgage payments		Internal Reve Service Cel For filing informa Privacy Act, Paperwork Reduu Act Notice, see
OMEOWNER'S name  treet address (including apt. no	o.) (optional)	\$ 2 State HFA mortgage assistance p \$ 3 Homeowner mortgage payments		Internal Reve Service Cer For filing informa Privacy Act, Paperwork Reduc Act Notice, see General Instruct for Cer
OMEOWNER'S name treet address (including apt. no	o.) (optional)	\$ 2 State HFA mortgage assistance p \$ 3 Homeowner mortgage payments		Internal Revei Service Cer For filing informa Privacy Act, Paperwork Reduc Act Notice, see General Instructi for Cer Information Retu

Exhibit H Form 1098-Q

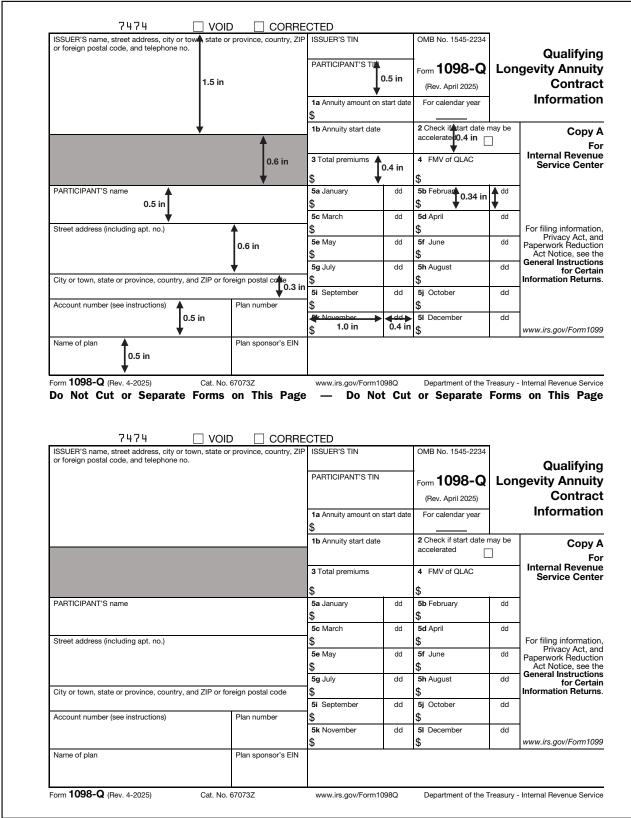


Exhibit I Form 1098-T

		CTED			8383
	OMB No. 1545-1574	Payments received for qualified tuition and related	a or province, country, ZIP or		FILER'S name, street address, city or foreign postal code, and telephone no
<b>-</b>		expenses		one number	Toroign postar code, and telephone in
Tuitio	20 <b>25</b>	\$			
Statemen		2			
	- 4000 T				
Conv	Form <b>1098-T</b>	3	IT'S TIN	no ISTUDE	FILER'S employer identification no.
Copy A			П.	11101	Tizzi e employer acmandator no.
Internal Revenu	5 Scholarships or grants	4 Adjustments made for a			STUDENT'S name
Service Cente		prior year			
For filing information	\$	\$			
Privacy Act, an	7 Checked if the amount	6 Adjustments to		10.)	Street address (including apt. no.)
Paperwork Reduction	in box 1 includes amounts for an	scholarships or grants for a prior year			
Act Notice, see the	academic period beginning January-	. Tor a prior your	or foreign postal code	country, and Z	City or town, state or province, coun
for Certai	March 2026	\$			
Information Returns	10 Ins. contract reimb./refund	9 Checked if a graduate	8 Checked if at least	e instr.)	Service Provider/Acct. No. (see instr.
www.irs.gov/Form109	\$	student	half-time student		
- Internal Revenue Service	Department of the Treasury -	www.irs.gov/Form1098T	25087J	Cat. No	Form <b>1098-T</b>
		20 1100 041 0	e en riiie rage		Do Not Cut or Separa
	OMB No. 1545-1574		VOID CORRE	city or town eta	#3#3 FILER'S name, street address, city or
	55 140. 1040-1074	qualified tuition and related expenses	p. oroo, ooung y, 211 Of		foreign postal code, and telephone n
Tuitio	2025	\$			
Statemen	202J	2			
_	Form <b>1098-T</b>				
Copy		3	IT'S TIN	n no. STUDE	FILER'S employer identification no.
Internal Revenu	5 Scholarships or grants	4 Adjustments made for a	<del>_</del>		STUDENT'S name
Service Cente	3 ocholarships of grants	prior year			STODENT STIAINE
For filing information	¢	e l			
For filing information Privacy Act, an	7 Checked if the amount	6 Adjustments to		no.)	Street address (including apt. no.)
Paperwork Reduction	in box 1 includes amounts for an	scholarships or grants			, ,,
Act Notice, see th	academic period	for a prior year	or foreign postal code	country, and Z	City or town, state or province, coun
Concret Instruction	beginning January- March 2026	s			
1	10 Ins. contract reimb./refund	0.01 1 117 1 1	8 Checked if at least	e instr.)	Service Provider/Acct. No. (see instr.
for Certai	_	9 Checked if a graduate	half-time student		
General Instruction for Certai Information Returns www.irs.gov/Form109	\$		maii timo stadent		Form <b>1098-T</b>
for Certal Information Return www.irs.gov/Form109	Department of the Treasury -		25087J	Cat. No	Form 1030-1
for Certai Information Returns www.irs.gov/Form109 - Internal Revenue Service	Department of the Treasury -	student www.irs.gov/Form1098T	25087J		
for Certain Information Return www.irs.gov/Form109	Department of the Treasury -	www.irs.gov/Form1098T  Do Not Cut of	25087J rms on This Page		Do Not Cut or Separa
for Certai Information Returns www.irs.gov/Form109 - Internal Revenue Service	Department of the Treasury -	student www.irs.gov/Form1098T  Do Not Cut of	25087J  This Page  VOID CORRE	arate Fo	
for Certai Information Returns www.irs.gov/Form109 - Internal Revenue Service	Department of the Treasury - or Separate Forms	www.irs.gov/Form1098T  Do Not Cut of CTED  1 Payments received for qualified tuition and related	25087J  This Page  VOID CORRE	city or town, sta	Do Not Cut or Separa 8383
for Certai Information Return: www.irs.gov/Form109 - Internal Revenue Services on This Page	Department of the Treasury - Dr Separate Forms  OMB No. 1545-1574	student www.irs.gov/Form1098T  Do Not Cut of CTED  1 Payments received for	25087J  This Page  VOID CORRE	city or town, sta	Do Not Cut or Separa  BBB  FILER'S name, street address, city or
for Certa Information Return www.irs.gov/Form109 - Internal Revenue Servic s on This Page Tuitio	Department of the Treasury - Dr Separate Forms OMB No. 1545-1574	student www.irs.gov/Form1098T e — Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses	25087J  This Page  VOID CORRE	city or town, sta	Do Not Cut or Separa  BBB  FILER'S name, street address, city or
for Certa Information Return www.irs.gov/Form109 - Internal Revenue Servic s on This Page Tuitio	Department of the Treasury - Dr Separate Forms  OMB No. 1545-1574	student www.irs.gov/Form1098T  Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$	25087J  This Page  VOID CORRE	city or town, sta	Do Not Cut or Separa  BBB  FILER'S name, street address, city or
for Certai Information Return: www.irs.gov/Form105 - Internal Revenue Service s on This Page	Department of the Treasury - Dr Separate Forms  OMB No. 1545-1574	student www.irs.gov/Form1098T  Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$	25087J  rms on This Page  VOID	city or town, sta	Do Not Cut or Separa  BBB  FILER'S name, street address, city or
for Certai Information Returns www.irs.gov/Form109 - Internal Revenue Service	Department of the Treasury - or Separate Forms  OMB No. 1545-1574  2025	student www.irs.gov/Form1098T  Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$	25087J  rms on This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Do Not Cut or Separa  BBB  FILER'S name, street address, city or
for Certai Information Returns www.irs.gov/Form105 - Internal Revenue Service s on This Page  Tuition Statemen  Copy	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T	student www.irs.gov/Form1098T P Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$ 2	25087J  rms on This Page  VOID	city or town, sta	Bo Not Cut or Separa  Baba  FILER'S name, street address, city or foreign postal code, and telephone not separate to the separ
for Certa Information Return www.irs.gov/Form108 - Internal Revenue Servic s on This Page  Tuition Statemen  Copy For Internal Revenue	Department of the Treasury - or Separate Forms  OMB No. 1545-1574  2025	student www.irs.gov/Form1098T  Do Not Cut of the cut of	25087J  rms on This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Do Not Cut or Separa  A 3 A 3  FILER'S name, street address, city or foreign postal code, and telephone n
for Certai Information Returns www.irs.gov/Form105 - Internal Revenue Service s on This Page  Tuition Statemen  Copy of Formation Revenue Service Center  To Copy of Formation Revenue Service Center  Internal Revenue Service Center  Internal Revenue Service Center  Internal Revenue Service Center	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T	student www.irs.gov/Form1098T Po Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$ 2  4 Adjustments made for a prior year	25087J  rms on This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  Baba  FILER'S name, street address, city or foreign postal code, and telephone not separate to the separ
for Certa Information Return www.irs.gov/Form108 - Internal Revenue Servics s on This Page  Tuition Statement  Copy For Internal Revenue Service Cente For filing information	Department of the Treasury - or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T	student www.irs.gov/Form1098T Po Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$ 2  4 Adjustments made for a prior year	25087J  rms on This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  B3B3  FILER'S name, street address, city or foreign postal code, and telephone not street address.  FILER'S employer identification no.
for Certa Information Return www.irs.gov/Form105 - Internal Revenue Servics s on This Page  Tuition Statemen  Copy a Formula Revenue Service Cente For filling informatio Privacy Act, ar	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T	student www.irs.gov/Form1098T P Do Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$ 2  4 Adjustments made for a prior year  \$ 6 Adjustments to	25087J  rms on This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  Baba  FILER'S name, street address, city or foreign postal code, and telephone not separate to the separ
for Certa Information Return www.irs.gov/Form108 - Internal Revenue Servic s on This Page  Tuition Statemen  Copy Internal Revenu Service Cente For filin information Privacy Act, ar Paperwork Reductic	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T  5 Scholarships or grants  7 Checked if the amount in box 1 includes amounts for an	student www.irs.gov/Form1098T Po Not Cut of CTED  1 Payments received for qualified tuition and related expenses  \$ 2  4 Adjustments made for a prior year	25087J  PMS ON This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  B3B3  FILER'S name, street address, city or foreign postal code, and telephone not street address.  FILER'S employer identification no.  STUDENT'S name
for Certa Information Return www.irs.gov/Form103 - Internal Revenue Servic s on This Page  Tuition Statement  Copy For Internal Revenue Service Cente For filling informatio Privacy Act, ar Paperwork Reductic Act Notice, see it General Instruction	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T  5 Scholarships or grants  \$ 7 Checked if the amount in box 1 includes amounts for an academic period beginning January-	student www.irs.gov/Form1098T  Do Not Cut of the properties of the	25087J  PMS ON This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  Baba  FILER'S name, street address, city or foreign postal code, and telephone not struck the separate struck that the separ
for Certa Information Return www.irs.gov/Form105 - Internal Revenue Servics s on This Page  Tuition Statemen  Copy Internal Revenue For filing information Privacy Act, ar Paperwork Reductic Act Notice, see th General Instruction for Certal	Department of the Treasury - or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T  5 Scholarships or grants  \$ 7 Checked if the amount in box 1 includes amounts for an academic period beginning January—March 2026	student   www.irs.gov/Form1098T  Do Not Cut of the cut	25087J  TIMS ON This Page  VOID CORRE e or province, country, ZIP or  UT'S TIN	city or town, sta	Bo Not Cut or Separa  B3B3  FILER'S name, street address, city or foreign postal code, and telephone in foreign postal code, and telephone in STUDENT'S name  Strucet address (including apt. no.)  City or town, state or province, coun
for Certai Information Returns www.irs.gov/Form109 - Internal Revenue Servic s on This Page  Tuition Statemen	Department of the Treasury- or Separate Forms  OMB No. 1545-1574  2025  Form 1098-T  5 Scholarships or grants  \$ 7 Checked if the amount in box 1 includes amounts for an academic period beginning January-	student	25087J  PMS ON This Page  VOID CORRE e or province, country, ZIP or	city or town, sta	Bo Not Cut or Separa  B3B3  FILER'S name, street address, city or foreign postal code, and telephone not street address.  FILER'S employer identification no.  STUDENT'S name

Exhibit J Form 1099-A

LENDER'S name, street addres		r town, s	state or prov	rince, country, ZIP o	r	OMB No. 1545-0877		
foreign postal code, and telepho	one no.					Form 1099-A		Acquisition
						(Rev. April 2025)		andonment
						For calendar year	Sec	cured Prope
					1 Date of lender's acquisition of			Cop
LENDER'S TIN		BORR	OWER'S TI	N	knowledge of abandonment	_		
BORROWER'S name		<u> </u>			3	\$ 4 Fair market value of	property	Internal Reve
DOTINO WELL O HAIRO						41 dii manot value oi	property	
						\$		For filing information Privacy Act
Street address (including apt.	10.)				5 Check if the borrower was put the debt			Paperwork Redu
City or town, state or province	, countr	ry, and Z	ZIP or foreig	n postal code	6 Description of property			General Instruct
								for Ce Information Ret
Account number (see instructi	ons)							www.irs.gov/Form
Form <b>1099-A</b> (Rev. 4-2025)		Car	t. No. 14412	2G	www.irs.gov/Form1099A	Department of the 3	Freasury .	- Internal Revenue Se
,					ge — Do Not Cut			
8080			VOID	☐ CORRE		_	ı	
LENDER'S name, street address foreign postal code, and telepho		r town, s	tate or prov	ince, country, ZIP or		OMB No. 1545-0877		Acquisition
						Form <b>1099-A</b> (Rev. April 2025)		andonment
						For calendar year	_	ured Prope
LENDER'S TIN		BORR	OWER'S TIN	NI	Date of lender's acquisition of knowledge of abandonment	2 Balance of principal outstanding		Сор
LENDEN O TIIV		Borns	OWEN O III	•		\$		Internal Reve
BORROWER'S name					3	4 Fair market value of	property	Service Ce
						<b>1</b>		- c
Street address (including apt. r	10.)				5 Check if the borrower was p	ersonally liable for repay	ment of	For filing informa Privacy Act,
, , ,	,				the debt			Paperwork Redu Act Notice, see
City or town, state or province,	country	y, and Z	IP or foreig	n postal code	6 Description of property			General Instruct for Ce
Account number (see instruction	nne)							Information Retu
7 toodant nambor (See Instruction	7110)							www.irs.gov/Form
Form <b>1099-A</b> (Rev. 4-2025)		Cat	t. No. 14412	 2G	www.irs.gov/Form1099A	Department of the T	reasury -	Internal Revenue Se
Do Not Cut or Se	para	ite F	orms o	on This Pa	ge — Do Not Cut	or Separate F	orms	on This Pa
8080			VOID	☐ CORRE	CTED			
LENDER'S name, street address		r town, s				OMB No. 1545-0877		
foreign postal code, and telepho	ne no.					Form <b>1099-A</b>		Acquisition
						(Rev. April 2025)		andonment
						For calendar year	Sec	ured Prope
					1 Date of lender's acquisition of			Сор
LENDER'S TIN		BORR	OWER'S TI	١	knowledge of abandonment	_		Internal Bases
LENDEN S TIN		<u> </u>			3	\$ 4 Fair market value of	nroperty	Internal Reve Service Cer
-						Trail market value of	Property	
BORROWER'S name						\$		For filing informa
-						personally liable for repay	ment of	Privacy Act, Paperwork Reduce
-	10.)				5 Check if the borrower was p			
BORROWER'S name  Street address (including apt. r		v. and 7	IP or foreign	n postal code	the debt			Act Notice, see
BORROWER'S name		y, and Z	'IP or foreig	n postal code				Act Notice, see General Instruct for Ce
BORROWER'S name  Street address (including apt. r	country	y, and Z	'IP or foreig	n postal code	the debt			Act Notice, see General Instruct for Cel Information Retu

Exhibit K Form 1099-B

1	OMB N						79
Proceeds Fro Broker a	OMB No. 1545-0715	8949	Applicable checkbox on Form 8	ovince, country, ZIP			PAYER'S name, street a or foreign postal code, a
Barter Exchan Transaction	2025						
Transactio	Form <b>1099-B</b>	mnle: 100	1a Description of property (Exa				
	0 UII. X12 UU.,	inpic. To	Ta Description of property (Exa				
	e sold or disposed	1c Date	1b Date acquired				
Сору	t or other basis	1e Cost	1d Proceeds	TIN	RECIPIENT'S		PAYER'S TIN
		\$	\$				
	h sale loss disallowed	1g Was	1f Accrued market discount \$				
Internal Rever	ck if proceeds from:	•	2 Short-term gain or loss				RECIPIENT'S name
Service Cen	ectibles	Colle	Long-term gain or loss				
1.20 in		QOF	Ordinary				0
For fil informati	ck if noncovered rity	secui	4 Federal income tax withheld			ng apt. no.)	Street address (includin
Privacy Act, a	c if loss is not allowed		6 Reported to IRS:				
Paperwork Reduction	d on amount in 1d  2.60 in	based	Gross proceeds	gn postal code	and ZIP or fore	rovince, country,	City or town, state or pr
Notice, see		Q Have	Net proceeds  8 Profit or (loss) realized in	0.60 in			
Gene Instructions	alized profit or (loss) on contracts – 12/31/2024		2025 on closed contracts	2nd TIN not.		nstructions)	Account number (see in
Cert		\$	1.				
Informat Retur	regate profit or (loss) ontracts	11 Aggr	10 Unrealized profit or (loss) on open contracts—12/31/2025	FATCA filing requirement			CUSIP number
	4.06 in	\$	<b> </b> \$	ate tax withheld	cation no. 16 S	15 State identific	14 State name
www.irs.gov/Form1	ering 1.56 in	13 Barte	12 Check if basis reported to		\$		
			1110				
	tment of the Treasury -		www.irs.gov/Form1099B ge — Do Not Cut o		\$ Cat. No. 14411' <b>e Forms</b>		
on This Pag	•	r Sep	www.irs.gov/Form1099B ge — Do Not Cut o	on This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	79 PAYER'S name, street a
Proceeds From Broker a	parate Forms	r Sep	www.irs.gov/Form1099B ge — Do Not Cut o	on This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	Do Not Cut o
Proceeds From Broker a	OMB No. 1545-0715	r Sep	www.irs.gov/Form1099B ge — Do Not Cut o	on This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	79 PAYER'S name, street a
Proceeds From Broker a	OMB No. 1545-0715 2025 Form 1099-B	or Sep 8949	www.irs.gov/Form1099B ge — Do Not Cut o	on This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	79 PAYER'S name, street a
Proceeds From Broker a	OMB No. 1545-0715 2025 Form 1099-B	8949 umple: 100	www.irs.gov/Form1099B ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8	on This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	79 PAYER'S name, street a
Proceeds Fro Broker a Barter Exchan Transactio	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.)	8949 mple: 100	www.irs.gov/Form1099B ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separate	79 PAYER'S name, street a
Proceeds From Broker a Barter Exchan Transaction	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed	8949 mple: 100	www.irs.gov/Form1099B ge — Do Not Cut o  CCTED  Applicable checkbox on Form 8  1a Description of property (Exa	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pr	r Separate	79 PAYER'S name, street a
Proceeds Fro Broker a Barter Exchan Transactio	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed	8949  Ic Date  1e Cost  1g Wasi	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separate	79 PAYER'S name, street a
Proceeds From Broker a Barter Exchan Transaction	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis h sale loss disallowed	8949  Ic Date  1e Cost \$ 1g Wasi \$	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separate	79 PAYER'S name, street or foreign postal code, a
Proceeds France Broker a Barter Exchar Transaction	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis	r Sep 8949 1c Date 1e Cost \$ 1g Wasi \$	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separate	79 PAYER'S name, street a
Proceeds France Broker a Barter Exchar Transaction	OMB No. 1545-0715  2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed at or other basis h sale loss disallowed sk if proceeds from: actibles	r Sep 8949 1c Date 1e Cost \$ 1g Wasi \$	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separate	79 PAYER'S name, street or foreign postal code, a
Proceeds From Broker a Barter Exchan Transaction  Copy  Internal Reverse Service Center For file	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis h sale loss disallowed sk if proceeds from: eactibles sk if noncovered	mple: 100  1c Date  1e Cost \$ 1g Wast \$ 3 Chec Colle QOF 5 Chec	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss   Long-term gain or loss   Ordinary  4 Federal income tax withheld	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	79 PAYER'S name, street or foreign postal code, a
Proceeds From Broker a Barter Exchan Transaction  Copy  Internal Rever Service Centric For fill information	OMB No. 1545-0715  2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis h sale loss disallowed ek if proceeds from: ectibles  ck if noncovered rity	mple: 100  1c Date  1e Cost \$ 1g Wasi \$ 3 Chec Colle QOF 5 Chec securi	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss   Long-term gain or loss   Ordinary    4 Federal income tax withheld  \$	On This Pag	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	PAYER'S TIN  RECIPIENT'S name
Proceeds France Broker a Barter Exchar Transactio  Copy  Internal Rever Service Cen  For fil informati Privacy Act, a Paperw	OMB No. 1545-0715 2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis h sale loss disallowed sk if proceeds from: eactibles sk if noncovered	mple: 100 1c Date 1e Cost \$ 1g Wasi \$ 3 Chec COlle QOF 5 Chece secui	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss   Long-term gain or loss   Ordinary  4 Federal income tax withheld	On This Pag  CORRE ovince, country, ZIP	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	PAYER'S TIN  RECIPIENT'S name
Proceeds From Broker a Barter Exchar Transaction  Copy  Internal Rever Service Center information Privacy Act, a Paperw Reduction	OMB No. 1545-0715  2025 Form 1099-B  o sh. XYZ Co.)  e sold or disposed  at or other basis  h sale loss disallowed  ek if proceeds from: ectibles  cit if noncovered rity  cit loss is not allowed	mple: 100 1c Date 1e Cost \$ 1g Wasi \$ 3 Chec COlle QOF 5 Chece secui	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss   Long-term gain or loss   Ordinary    4 Federal income tax withheld  \$  6 Reported to IRS:	On This Pag  CORRE ovince, country, ZIP	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	79 PAYER'S name, street or foreign postal code, a
Proceeds From Broker a Barter Exchan Transaction  Copy  Internal Rever Service Center information Privacy Act, a Paperw Reduction Notice, see Gene	OMB No. 1545-0715  2025 Form 1099-B  o sh. XYZ Co.)  e sold or disposed  at or other basis  h sale loss disallowed  ek if proceeds from: ectibles  cit if noncovered rity  cit loss is not allowed	september 100 mmple: 1	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss	On This Pag  CORRE ovince, country, ZIP	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	PAYER'S name, street a or foreign postal code, a PAYER'S TIN  PAYER'S TIN  RECIPIENT'S name  Street address (includin
Proceeds Francher as Barter Exchar Transaction  Copy  Internal Rever Service Center information Privacy Act, a Paperw Reduction Notice, see Gene Instructions	OMB No. 1545-0715  2025 Form 1099-B 0 sh. XYZ Co.)  a sold or disposed t or other basis h sale loss disallowed ck if proceeds from: ectibles cit if proceeds from: ectibles cit if on on overed rity (if loss is not allowed d on amount in 1d	series and	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss   Long-term gain or loss   Ordinary  4 Federal income tax withheld  \$  6 Reported to IRS:  Gross proceeds   Net proceeds   Profit or (loss) realized in 2025 on closed contracts	On This Pag  CORRE ovince, country, ZIP	Cat. No. 14411' e Forms  VOID own, state or pi	r Separat	79 PAYER'S name, street or foreign postal code, a
Proceeds Francher as Barter Exchar Transaction  Copy  Internal Rever Service Certific informati Privacy Act, a Paperw Reduction Notice, see Gene Instructions Certific informati	OMB No. 1545-0715  2025 Form 1099-B O sh. XYZ Co.)  sold or disposed t or other basis h sale loss disallowed ck if proceeds from: actibles cit if noncovered rity disposed if loss is not allowed on amount in 1d  allized profit or (loss) on contracts—12/31/2024	mple: 100  1c Date  1e Cost \$ 1g Wasi \$ 3 Chec Colle QOF 5 Check basec  9 Unrea open \$ 11 Addr	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss	On This Pag  CORRE  COVINCE, COUNTRY, ZIP	Cat. No. 14411' e Forms  VOID own, state or process.  RECIPIENT'S	r Separat	PAYER'S name, street a or foreign postal code, a PAYER'S TIN  PAYER'S TIN  RECIPIENT'S name  Street address (includin
Proceeds From Broker a Barter Exchan Transaction  Copy Internal Reversion Service Centinformation Privacy Act, a Paperw Reduction Notice, see Gene Instructions Certinformations	OMB No. 1545-0715  2025 Form 1099-B 0 sh. XYZ Co.) e sold or disposed t or other basis h sale loss disallowed sk if proceeds from: eactibles cit if proceeds from: eactibles cit if loss is not allowed d on amount in 1d  allized profit or (loss) on contracts—12/31/2024	separate in the control of the cost security of the	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss	CORRECTION OF THIS PAGE  CORRECTION OF THIS PAGE  TIN  TIN  TIN  2nd TIN not.	Cat. No. 14411' e Forms  VOID own, state or process  RECIPIENT'S	r Separation 179 address, city or to and telephone not an address to the telephone not address to t	PAYER'S name, street a or foreign postal code, a or foreign postal code, a payer. Street address (including City or town, state or process) account number (see in CUSIP number)
	OMB No. 1545-0715  2025 Form 1099-B 0 sh. XYZ Co.)  e sold or disposed t or other basis h sale loss disallowed sk if proceeds from: actibles  it if loss is not allowed d on amount in 1d  alized profit or (loss) on contracts—12/31/2024 egate profit or (loss) ontracts	mple: 100  1c Date  1e Cost \$ 1g Wasi \$ 3 Chec Colle QOF 5 Check basec  9 Unrea open \$ 11 Addr	www.irs.gov/Form1099B  ge — Do Not Cut o  ECTED  Applicable checkbox on Form 8  1a Description of property (Exa  1b Date acquired  1d Proceeds  \$  1f Accrued market discount  \$  2 Short-term gain or loss	On This Pag  CORRE  COVINCE, COUNTRY, ZIP	Cat. No. 14411' e Forms  VOID own, state or process  RECIPIENT'S	r Separat	PAYER'S name, street a or foreign postal code, a property of the street and the s

Exhibit L Form 1099-C

CREDITOR'S name, street addre	ss city or to	VOID (	CORRE	1 Date of identifiable event	OMB No. 1545-1424		
ZIP or foreign postal code, and to			rinee, country,	1 Bate of Identifiable event			
				2 Amount of debt discharged	Form 1099-C		Cancellati
				\$	(Rev. April 2025)		of De
				3 Interest, if included in box 2	For calendar year		0. 5.
				\$			
CREDITOR'S TIN	DEB	TOR'S TIN		4 Debt description			Cop
							-
DEBTOR'S name							Internal Reve Service Ce
							For filing informa
Street address (including apt. no.	.)			5 Check here if the debtor was		•	Privacy Act
				repayment of the debt .		. 📋	Act Notice, se
City or town, state or province, co	ountry, and	ZIP or foreign po	stal code				Ger Instruction
							Certain Informa
Account number (see instructions	s)			6 Identifiable event code	7 Fair market value of p	oroperty	Reti
					\$		www.irs.gov/Form
Form <b>1099-C</b> (Rev. 4-2025)		at. No. 26280W		www.irs.gov/Form1099C	Department of the Ti	-	
Do Not Cut or Sep	arate	Forms on	This Pag	ge — Do Not Cut	or Separate F	orms	on This Pa
8585	Г	□ VOID [	☐ CORRE	CTED			
CREDITOR'S name, street addre	ss, city or t				OMB No. 1545-1424		
ZIP or foreign postal code, and to			, ,,				
				2 Amount of debt discharged	Form 1099-C		Cancellat
				\$	(Rev. April 2025)		of D
				3 Interest, if included in box 2	For calendar year		
				\$			
CREDITOR'S TIN	DEB	TOR'S TIN		4 Debt description			Cop
DEBTOR'S name							Internal Reve Service Ce
							For filing informa
Street address (including apt. no.	\			5 Check here if the debtor was	nerconally liable for		Privacy Act
Street address (including apt. no.	.)			repayment of the debt .			Paperwork Redu Act Notice, se
City or town, state or province, co	ountry, and	ZIP or foreign po	stal code	-			Gei
	,,						Instruction Certain Informa
				6 Identifiable event code	7 Fair market value of p	oroperty	Retu
Account number (see instructions	s)			6 Identiliable event code			t e e e e e e e e e e e e e e e e e e e
Account number (see instructions	s)			6 Identifiable event code	\$		www.irs.gov/Form
Account number (see instructions Form <b>1099-C</b> (Rev. 4-2025)		at. No. 26280W		www.irs.gov/Form1099C	\$ Department of the Ti		
Form <b>1099-C</b> (Rev. 4-2025)	С		This Pag	www.irs.gov/Form1099C	Department of the Ti	reasury -	Internal Revenue Se
Form <b>1099-C</b> (Rev. 4-2025) <b>Do Not Cut or Sep</b>	С	Forms on		www.irs.gov/Form1099C ge — Do Not Cut	Department of the Ti	reasury -	Internal Revenue Se
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep	c parate	Forms on VOID	CORRE	www.irs.gov/Form1099C ge — Do Not Cut	Department of the Ti or Separate F	reasury -	Internal Revenue Se
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep  \$ 5 \text{B 5}  CREDITOR'S name, street addre	carate	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C ge — Do Not Cut	Department of the Troor Separate F	reasury -	Internal Revenue Se
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep	carate	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event	Department of the Ti or Separate F	reasury -	Internal Revenue Se on This Pa
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep  \$ 5 \text{B 5}  CREDITOR'S name, street addre	carate	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event 2 Amount of debt discharged	Department of the Troor Separate F  OMB No. 1545-1424 Form 1099-C	reasury -	Internal Revenue Se on This Pa Cancellat
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep  \$ 5 \text{B 5}  CREDITOR'S name, street addre	carate	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event  2 Amount of debt discharged \$	Department of the Toor Separate F  OMB No. 1545-1424  Form 1099-C  (Rev. April 2025)	reasury -	Internal Revenue Se on This Pa Cancellat
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep  \$ 5 \text{B 5}  CREDITOR'S name, street addre	carate	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged  \$ 3 Interest, if included in box 2	Department of the Troor Separate F  OMB No. 1545-1424 Form 1099-C	reasury -	
Form 1099-C (Rev. 4-2025) Do Not Cut or Sep  \$ 5 \text{B 5}  CREDITOR'S name, street addre	carate says, city or to	VOID [own, state or prov	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event  2 Amount of debt discharged \$	Department of the Toor Separate F  OMB No. 1545-1424  Form 1099-C  (Rev. April 2025)	reasury -	Internal Revenue Se on This Pa Cancellati
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \text{ 5}  CREDITOR'S name, street addre ZIP or foreign postal code, and te	carate says, city or to	Forms on VOID [ own, state or provo.	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2	Department of the Toor Separate F  OMB No. 1545-1424  Form 1099-C  (Rev. April 2025)	reasury -	Internal Revenue Se on This Pa Cancellati
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \textit{B} 5  CREDITOR'S name, street addre ZIP or foreign postal code, and textites the code of the	carate says, city or to	Forms on VOID [ own, state or provo.	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2	Department of the Toor Separate F  OMB No. 1545-1424  Form 1099-C  (Rev. April 2025)	reasury -	Cancellati
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep	carate says, city or to	Forms on VOID [ own, state or provo.	CORRE	www.irs.gov/Form1099C ge — Do Not Cut CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2	Department of the Toor Separate F  OMB No. 1545-1424  Form 1099-C  (Rev. April 2025)	reasury -	Cancellati of Do  Internal Revenue Se on This Pa
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep	carate says, city or to	Forms on VOID [ own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged  \$ 3 Interest, if included in box 2  \$ 4 Debt description	Department of the Tr or Separate F OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year	reasury -	Cancellati of Do  Internal Revenue Se on This Pa  Cancellati of Do  Cop  Internal Reve Service Cei For filing informa
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep	C C C C C C C C C C C C C C C C C C C	Forms on VOID [ own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2 \$ 4 Debt description  5 Check here if the debtor was	Department of the Tror Separate F  OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year	reasury -	Cancellati of Do  Internal Revenue Service Ce For filing informs Privacy Act
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \( \text{B} \) 5  CREDITOR'S name, street addre ZIP or foreign postal code, and te  CREDITOR'S TIN  DEBTOR'S name	C C C C C C C C C C C C C C C C C C C	VOID [own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged  \$ 3 Interest, if included in box 2  \$ 4 Debt description	Department of the Tror Separate F  OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year	reasury -	Cancellati of Do  Internal Revenue Service Ce For filing informa Privacy Act Paperwork Redu Act Notice, se
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \$ 5 \$ 5  CREDITOR'S name, street addre ZIP or foreign postal code, and te	C C C C C C C C C C C C C C C C C C C	VOID [own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2 \$ 4 Debt description  5 Check here if the debtor was	Department of the Tror Separate F  OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year	reasury -	Cancellati of Do  Cop  Internal Reve Service Ce For filing informa Privacy Act Paperwork Redu Act Notice, se Ger
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \( \text{B} \)  CREDITOR'S name, street addre ZIP or foreign postal code, and te  CREDITOR'S TIN  DEBTOR'S name  Street address (including apt. no.)  City or town, state or province, colored and telegraphics.	DEB1	VOID [own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged  \$ 3 Interest, if included in box 2  \$ 4 Debt description  5 Check here if the debtor was repayment of the debt	Department of the Tror Separate F  OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year  personally liable for	reasury -	Cancellati of Do  Cop  Internal Reve Service Cer For filing informa Privacy Act Notice, se Ger Instruction Certain Informa
Form 1099-C (Rev. 4-2025)  Do Not Cut or Sep  \$ 5 \( \text{B} \) 5  CREDITOR'S name, street addre ZIP or foreign postal code, and te  CREDITOR'S TIN  DEBTOR'S name	DEB1	VOID [own, state or provo.	CORRE	www.irs.gov/Form1099C  ge — Do Not Cut  CTED  1 Date of identifiable event  2 Amount of debt discharged \$ 3 Interest, if included in box 2 \$ 4 Debt description  5 Check here if the debtor was	Department of the Tror Separate F  OMB No. 1545-1424 Form 1099-C (Rev. April 2025) For calendar year	reasury -	Internal Revenue Se on This Pa Cancellati

Exhibit M Form 1099-DA

FILER'S name, street ac	7A	VOID	CORRE	Applicable checkbox on Form	8949	OMB No. 1545-2330	Digital Asse
or foreign postal code, a	and telephone no.	n, state or province, cc	ountry, ZIF	Applicable checkbox off Porfit	0949	20 <b>25</b> Form 1099-DA	Proceeds Fron Broke Transaction
				1a Code for digital asset		FORM 1099-DA	
				la code for digital asset			
							Copy
				1b Name of digital asset			1
FILER'S TIN	RI	ECIPIENT'S TIN					Internal Revenu Service Cente
RECIPIENT'S name				1c Number of units			
				1d Date acquired	1e Date	sold or disposed	
Street address (including	g apt. no.)						
				1f Proceeds	1a Cost	or other basis	
City or town, state or pro	ovince, country a	nd ZIP or foreign posts	l code	\$	\$	or other basis	
only of town, state of pr	ovinoc, country, c	nd Zii or loreign poste	a code	1h Accrued market discount	+*	sales loss disallowed	For filin
				\$	\$		information Privacy Act, and
				Check if basis reported to IRS	3a Repo	orted to IRS:	Paperwor
				to ins		Gross proceeds	Reduction Ac Notice, see th
Account number						Net proceeds	Genera
CUSIP number				<b>3b</b> Check if proceeds from:	4 Federa	al income tax withheld	Instructions fo
Oosii ilumber			0.10 in →	QOF	\$		Certai Informatio
5 Check if loss is not	6 Gain or loss:			7 Check if 1f is only cash	8 Check	c if broker relied	Returns
allowed based on -> amount in 1f	◆0.20 in Short-te		,			stomer-provided sition information	
l –	Long-te		<b>'</b>	0.16 in →	•		
9 Check if digital	10					eck if gross proceeds	1
asset is a noncovered						orted in 1f is an gregate amount for:	
security				0.45	l	alifying stablecoins	
				0.10 in→	<b>*</b>	ecified NFTs	www.irs.gov/Form109
11b If 11a checked, number of transactions	NFTs, aggre reported in to first sale:	ate reporting of specifie egate gross proceeds 1f that are attributable s by creator or minter	d 12a Nui	mber of units transferred in		ansferred in, provide sfer-in date	13
14 State name	\$	1E C+	ate identificat	tion no	16	State tax withheld	
17 State Harrie		15 518	ne identificat	non no.	\$	Giale lax Willineid	
					\\$		
Form <b>1099-DA</b>	Car	. No. 73567I		www.irs.gov/Form1099DA		tunent of the Trees.	Internal Revenue Service

Exhibit N Form 1099-DIV

	0. 1545-0110	OMB No. 1545-01	1a Total ordinary dividends	ince country 710	or town etata ar ar	9191
			ra Total ordinary dividends	mce, country, ∠IP		PAYER'S name, street address, city o or foreign postal code, and telephone
Dividends a	099-DIV	Form <b>1099-D</b>	\$			J
Distribution		(Rev. January 202	1b Qualified dividends			
Distribution		For calendar year	ib Qualified dividends			
	lieridar year	For calendar yea	\$			
Cop	ecap. Sec. 1250 gain	2b Unrecap. Sec.	2a Total capital gain distr.			
	<b></b>	\$	\$			
Internal Reve	ectibles (28%) gain		2c Section 1202 gain		RECIPIENT'S TIN	PAYER'S TIN
Service Ce		\$	\$			
File with Form 1	ion 897 capital gain	2f Section 897 ca	2e Section 897 ordinary dividends			
		\$	\$			
For Privacy	eral income tax withheld		3 Nondividend distributions			RECIPIENT'S name
and Paperw		\$	\$			
Reduction	stment expenses		5 Section 199A dividends			Street address (including apt. no.)
Notice, see	gn country or U.S. possession	\$ Foreign country or	\$ 7 Foreign tax paid			Street address (including apt. 110.)
current Gene	gir country or 0.3. possession	6 Poreign country or	7 Foreign tax paid			
Instructions Ceri			\$	postal code	ry, and ZIP or forei	City or town, state or province, countr
	cash liquidation distributions	10 Noncash liquidat	Cash liquidation distributions			
Retu		\$	\$			
1	cified private activity	13 Specified priva	12 Exempt-interest dividends	11 FATCA filing		
	d interest dividends			requirement		
_		\$	\$			
	e tax withheld	16 State tax with	14 State 15 State identification no.	2nd TIN not.		Account number (see instructions)
		\$				
-		φ				
	tment of the Treasury - eparate Forms			This Page	_	orm 1099-DIV (Rev. 1-2024) Do Not Cut or Separat
	eparate Forms	Department of the or Separate	— Do Not Cut	This Page	te Forms o	Oo Not Cut or Separat
	eparate Forms	Department of the or Separate OMB No. 1545-01	— Do Not Cut	This Page	VOID vr town, state or pro	Oo Not Cut or Separat
s on This Pa	eparate Forms	Department of the or Separate	— Do Not Cut	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
s on This Pa	eparate Forms  5. 1545-0110  099-DIV	Department of the or Separate OMB No. 1545-01	— Ďo Not Cut  CTED  1a Total ordinary dividends	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
s on This Pa	p. 1545-0110 099-DIV anuary 2024)	Department of the or Separate  OMB No. 1545-01  Form 1099-D	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
s on This Pa	o. 1545-0110  D99-DIV anuary 2024)  lendar year	Department of the or Separate OMB No. 1545-01 Form 1099-Di (Rev. January 202 For calendar year	— Ďo Not Cut  CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
Dividends a	p. 1545-0110 099-DIV anuary 2024)	Department of the or Separate OMB No. 1545-01 Form 1099-Di (Rev. January 202 For calendar year 205 2b Unrecap. Sec.	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
Dividends a Distributio	o. 1545-0110 099-DIV anuary 2024) llendar year ecap. Sec. 1250 gain	Department of the or Separate OMB No. 1545-01 Form 1099-Di (Rev. January 202 For calendar year 205 2b Unrecap. Sec. \$	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr. \$	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distributio	o. 1545-0110  D99-DIV anuary 2024)  lendar year	OMB No. 1545-01 Form 1099-D (Rev. January 202 For calendar yea  2b Unrecap. Sec. \$ 2d Collectibles (2	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain	This Page	VOID vr town, state or pro	9191 PAYER'S name, street address, city o
Dividends a Distributio	p. 1545-0110 099-DIV anuary 2024) llendar year ecap. Sec. 1250 gain ectibles (28%) gain	Department of it or Separation Se	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distributio	o. 1545-0110 099-DIV anuary 2024) llendar year ecap. Sec. 1250 gain	Department of it or Separation Se	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1	p. 1545-0110 099-DIV anuary 2024) llendar year ecap. Sec. 1250 gain ectibles (28%) gain	Department of the or Separate  OMB No. 1545-01  Form 1099-D  (Rev. January 202  For calendar year  2b Unrecap. Sec. \$  2d Collectibles (2 \$  2f Section 897 car  \$	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 2e Section 897 ordinary dividends	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distributio  Cop Internal Reve Service Ce File with Form 1	p. 1545-0110 D99-DIV anuary 2024) lendar year ecap. Sec. 1250 gain ectibles (28%) gain ion 897 capital gain	Department of the or Separate  OMB No. 1545-01  Form 1099-D  (Rev. January 202  For calendar year  2b Unrecap. Sec. \$  2d Collectibles (2 \$  2f Section 897 car  \$	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 2e Section 897 ordinary dividends  \$	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distributio  Cop Internal Reve Service Ce File with Form 1 For Privacy and Paperw	p. 1545-0110 D99-DIV anuary 2024) lendar year ecap. Sec. 1250 gain ectibles (28%) gain ion 897 capital gain	Department of the or Separate of Separate or Separate	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city of or foreign postal code, and telephone PAYER'S TIN
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1 For Privacy and Paperw Reduction Notice, see	eparate Forms  5. 1545-0110  099-DIV  anuary 2024)  lendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld	Department of the or Separate of Separate or Separate	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 2e Section 897 ordinary dividends  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city or foreign postal code, and telephone
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General	eparate Forms  5. 1545-0110  D99-DIV  anuary 2024)  lendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld	Department of the or Separate of Separate or Separate	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city of or foreign postal code, and telephone PAYER'S TIN
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current Gen-Instructions	eparate Forms  5. 1545-0110  099-DIV  anuary 2024)  lendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld	Department of the or Separate of Separate or Separate	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid	This Page	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cer	eparate Forms  o. 1545-0110  D99-DIV  anuary 2024)  Ilendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession	Department of the or Separate of Separate of the or Separate of Sep	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid	This Page	VOID or town, state or pro	9191 PAYER'S name, street address, city of or foreign postal code, and telephone PAYER'S TIN
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cer Informati	eparate Forms  5. 1545-0110  099-DIV  anuary 2024)  lendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld	Department of the or Separate of	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions	This Page	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cer Informati	eparate Forms  o. 1545-0110  D99-DIV  anuary 2024)  Ilendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession  cash liquidation distributions	Department of the or Separate of	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions  \$	This Page  CORRECTION COUNTRY, ZIP	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cer Informati	eparate Forms  o. 1545-0110  D99-DIV  anuary 2024)  Ilendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession	Department of the or Separation or Separatio	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions	This Page	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Cop Internal Reve Service Ce File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cer Informati	eparate Forms  D. 1545-0110  D99-DIV  anuary 2024)  lendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession  cash liquidation distributions	Department of the or Separation or Separatio	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions  \$	This Page  CORRE ince, country, ZIP  postal code	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Cop Internal Reverservice Cereservice Ce	eparate Forms  D. 1545-0110  D99-DIV  anuary 2024)  Ilendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession  cash liquidation distributions  cified private activity d interest dividends	Department of the or Separate of the or Separate of the or Separate or Separat	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions  \$ 12 Exempt-interest dividends	This Page  CORRE ince, country, ZIP  postal code	VOID or town, state or pro	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)
Dividends a Distribution  Copus Internal Reve Service Cell File with Form 1  For Privacy and Paperw Reduction Notice, see current General Instructions Cert	eparate Forms  D. 1545-0110  D99-DIV  anuary 2024)  Ilendar year  ecap. Sec. 1250 gain  ectibles (28%) gain  ion 897 capital gain  eral income tax withheld  estment expenses  gn country or U.S. possession  cash liquidation distributions  cified private activity d interest dividends	Department of the or Separate of the or Separate of the or Separate or Separat	CTED  1a Total ordinary dividends  \$ 1b Qualified dividends  \$ 2a Total capital gain distr.  \$ 2c Section 1202 gain  \$ 2e Section 897 ordinary dividends  \$ 3 Nondividend distributions  \$ 5 Section 199A dividends  \$ 7 Foreign tax paid  \$ 9 Cash liquidation distributions  \$ 12 Exempt-interest dividends	This Page  CORRECTION  CORRECTION  DO STATE OF THE PAGE  CORRECTION  DO STATE OF THE PAGE  DO STATE OF THE PAG	VOID or town, state or pro	PAYER'S name, street address, city or or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country

Exhibit 0 Form 1099-G

	OMB No. 1545-0120	ment compensation	1 Unemploy	ce. country 7IP	r town, state or proving	PAYER'S name, street address, city of
Cert				, 000y, <u></u>		or foreign postal code, and telephone
_	Form <b>1099-G</b>		\$			
Governm	(Rev. March 2024)	ocal income tax	•			
Payme	For calendar year	credits, or offsets				
			\$			
Co	4 Federal income tax withheld	ount is for tax year	3 Box 2 amo		RECIPIENT'S TIN	PAYER'S TIN
	\$					
Internal Rev Service Ce	6 Taxable grants	ments	5 RTAA pay			RECIPIENT'S name
File with Form	8 Check if box 2 is	e payments	7 Agricultur			
For Privace and Pape	trade or business income		\$			Street address (including apt. no.)
Reduction		ain	9 Market ga			
Notice, se			\$	ostal code	y, and ZIP or foreign p	City or town, state or province, country
current Ge Instruction	tion no. 11 State income tax withheld	10b State identificat	10a State	On - TIM:		
Certain Inform	<del> </del>	<b></b>		2nd TIN not.		Account number (see instructions)
Ret	Department of the Treasury -	ov/Form1099G	<u> </u>		Cat. No. 14438	Form <b>1099-G</b> (Rev. 3-2024)
						Do Not Cut or Separa
				CORRE	☐ VOID	8686
	OMB No. 1545-0120	ment compensation	1 Unemploy	ce, country, ZIP		PAYER'S name, street address, city or foreign postal code, and telephone
Cer	Form <b>1099-G</b>		¢		·· <del>··</del>	2 2. Sign postal oodo, and tolophone
Governm	(Rev. March 2024)	ocal income tax	O State and			
Payme	For calendar year	credits, or offsets				
-	1 of Caleffual year		\$			
Co	4 Federal income tax withheld	ount is for tax year	3 Box 2 amo		RECIPIENT'S TIN	PAYER'S TIN
	\$					
Internal Reve	6 Taxable grants	ments	5 RTAA pay			RECIPIENT'S name
Service Ce	\$		\$			
File with Form	8 Check if box 2 is trade or business	e payments	7 Agricultur			
For Privace and Pape	income		\$			Street address (including apt. no.)
Reduction		มท	9 Market ga	ontal anda	y and ZID or foreign	City or town state or previous
Notice, se current Ge	tion no. 11 State income tax withheld	10b State identificat	\$ 10a State	OSIBI CODE	y, and Zir or toreign p	City or town, state or province, country
Instruction	\$	Job Grate Identificat	IVA SIAIR	2nd TIN not.		Account number (see instructions)
Certain Inform		t	<del> </del>			
Dat	Department of the Treasury -	v/Form1099G	MANAVA ire co	RM	Cat. No. 14438	Form <b>1099-G</b> (Rev. 3-2024)
	•	,,,, o,,,,,,	_			Do Not Cut or Separa
Internal Revenue S	r Separate Forms	Not Cut o				
Internal Revenue S	r Separate Forms	Not Cut o	CTFD	CORRE	VOID	ጸራጸሩ
Internal Revenue S	r Separate Forms  OMB No. 1545-0120	Not Cut o		CORRE		PAYER'S name, street address, city of
Internal Revenue S	OMB No. 1545-0120				r town, state or provin	
Internal Revenue S on This Pa	· 				r town, state or provin	PAYER'S name, street address, city of
Internal Revenue S on This Pa Ceri	OMB No. 1545-0120	ment compensation	1 Unemploy \$ 2 State or lo		r town, state or provin	PAYER'S name, street address, city of
Internal Revenue S on This Pa Ceri	OMB No. 1545-0120 Form <b>1099-G</b>	ment compensation	1 Unemploy  \$ 2 State or kerefunds, cerefunds, cerefunds.		r town, state or provin	PAYER'S name, street address, city of
Cert Governm Payme	OMB No. 1545-0120 Form <b>1099-G</b> (Rev. March 2024) For calendar year	ment compensation  ocal income tax  redits, or offsets	1 Unemploys  2 State or lo refunds, o		r town, state or provin no.	PAYER'S name, street address, city o or foreign postal code, and telephone
Cert Governm Payme	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 4 Federal income tax withheld	ment compensation	1 Unemploys  2 State or lo refunds, o		r town, state or provin	PAYER'S name, street address, city of
Cerr Governm Payme	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 4 Federal income tax withheld	ment compensation  ocal income tax  credits, or offsets  ount is for tax year	1 Unemploy  2 State or lo refunds, c  3 Box 2 and		r town, state or provin no.	PAYER'S name, street address, city of or foreign postal code, and telephone
Cer Governm Payme	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 4 Federal income tax withheld	ment compensation  ocal income tax  credits, or offsets  ount is for tax year	1 Unemploys  2 State or lo refunds, o		r town, state or provin no.	PAYER'S name, street address, city o or foreign postal code, and telephone
Cer Governm Payme  Co Internal Revenue Service Ce File with Form	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants \$ 8 Check if box 2 is	ment compensation  ccal income tax credits, or offsets  cunt is for tax year	1 Unemploy  2 State or k refunds, c  3 Box 2 amc 5 RTAA pay		r town, state or provin no.	PAYER'S name, street address, city of or foreign postal code, and telephone
Cer Governm Payme  Co Internal Revenue Service Co File with Form For Privac	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants	ment compensation  ccal income tax credits, or offsets  cunt is for tax year	\$ 2 State or lorefunds, of \$ 3 Box 2 amo		r town, state or provin no.	PAYER'S name, street address, city of or foreign postal code, and telephone
Cer Governm Payme  Co Internal Revenue 9  Co File with Form For Privac and Pape	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants \$ 8 Check if box 2 is trade or business	ment compensation  coal income tax credits, or offsets  count is for tax year  ments  e payments	\$ 2 State or kerefunds, of \$ 3 Box 2 amounts \$ 7 Agricultur \$ 9 Market ga		r town, state or provin no.	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name
Cer Governm Payme  Co Internal Revenue S  Coer Governm Payme  Co Internal Revenue S  File with Form For Privac and Pape Reductic Notice, sc	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants \$ 8 Check if box 2 is trade or business income	ment compensation  cocal income tax credits, or offsets  count is for tax year  ments  e payments  ain	1 Unemploy \$ 2 State or le refunds, c \$ 3 Box 2 ame 5 RTAA pay \$ 7 Agricultur \$ 9 Market ga	De, country, ZIP	r town, state or provin no.  RECIPIENT'S TIN	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name
Cert Governm Payme  Cop Internal Revenue S  Cop Eile with Form For Privac and Paper Reductio Notice, se current Ge	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants \$ 8 Check if box 2 is trade or business income	ment compensation  cocal income tax credits, or offsets  count is for tax year  ments  e payments  ain	\$ 2 State or kerefunds, of \$ 3 Box 2 amounts \$ 7 Agricultur \$ 9 Market ga	ostal code	r town, state or provin no.  RECIPIENT'S TIN	PAYER'S name, street address, city of or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country
	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year  4 Federal income tax withheld \$ 6 Taxable grants \$ 8 Check if box 2 is trade or business income	ment compensation  cocal income tax credits, or offsets  count is for tax year  ments  e payments  ain	1 Unemploy \$ 2 State or le refunds, c \$ 3 Box 2 ame 5 RTAA pay \$ 7 Agricultur \$ 9 Market ga	De, country, ZIP	r town, state or provin no.  RECIPIENT'S TIN	PAYER'S name, street address, city or foreign postal code, and telephone  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)

Exhibit P Form 1099-INT

9292 PAYER'S name, street address, city	VOID	CORRE country, ZIP	Payer's RTN (optional)	OM	/IB No. 1545-0112	
or foreign postal code, and telephor		**		Eco	m 1099-INT	Intere
			1 Interest income		ev. January 2024)	
			I interest income	<u> </u>	or calendar year	Incor
			\$			
			2 Early withdrawal penalty			Cop
PAYER'S TIN	RECIPIENT'S TIN		  \$			
			3 Interest on U.S. Savings Bor	nds and T	reasury obligations	Internal Reve Service Ce
RECIPIENT'S name			Federal income tax withheld	5 Invest	tment expenses	File with Form
TIEST IETT S TIAMS			\$	\$	иноне охроново	rile with Form
			6 Foreign tax paid	<b>7</b> Foreig	n country or U.S. territory	For Privacy
Street address (including apt. no.)			8 Tax-exempt interest	9 Speci	ified private activity bond	and Paperw
			6 rax-exempt interest	intere		Reduction Notice, see
City or town, state or province, cour	ntry, and ZIP or foreign post	tal code	\$	\$		current Gene
			10 Market discount	11 Bond	d premium	Instructions Ceri
		FATCA filing	  \$	  \$		Informat
		requirement	12 Bond premium on Treasury obligations	•	premium on tax-exempt bond	Retur
		L L	\$	\$	I.a.o	4=0.1.
Account number (see instructions)		2nd TIN not.	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withhe
		"		ł		\$
Do Not Cut or Separ		his Page		Depa or Se	rtment of the Treasury - parate Forms	Internal Revenue Se on This Pa
Do Not Cut or Separ  9292  PAYER'S name, street address, city	ate Forms on T	his Page	e — Do Not Cut	or Se	rtment of the Treasury - parate Forms  MB No. 1545-0112	Internal Revenue Se on This Pa
9292	VOID vor town, state or province,	his Page	Do Not Cut	or Se	parate Forms	on This Pa
9292 PAYER'S name, street address, city	VOID vor town, state or province,	his Page	Do Not Cut	ON Form	parate Forms  MB No. 1545-0112  m 1099-INT	on This Pa
9292 PAYER'S name, street address, city	VOID vor town, state or province,	his Page	CTED  Payer's RTN (optional)	ON Se	parate Forms  MB No. 1545-0112	on This Pa
9292 PAYER'S name, street address, city	VOID vor town, state or province,	his Page	CTED Payer's RTN (optional)	ON Se	parate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)	on This Pa
9292 PAYER'S name, street address, city	VOID vor town, state or province,	his Page	CTED  Payer's RTN (optional)	ON Se	parate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)	Intered Incon
9292 PAYER'S name, street address, city	VOID vor town, state or province,	his Page	CTED Payer's RTN (optional)	ON Se	parate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)	Interedincon
9292 PAYER'S name, street address, city or foreign postal code, and telephor	VOID Vortown, state or province, ne no.	his Page	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty	ON Form	MB No. 1545-0112 m 1099-INT ev. January 2024) or calendar year	Interedincon
9292 PAYER'S name, street address, city or foreign postal code, and telephor	VOID Vortown, state or province, ne no.	his Page	Payer's RTN (optional)  1 Interest income  2 Early withdrawal penalty  3 Interest on U.S. Savings Bor	ON Form	MB No. 1545-0112 m 1099-INT ev. January 2024) or calendar year	Interedincon
9292 PAYER'S name, street address, city or foreign postal code, and telephor	VOID Vortown, state or province, ne no.	his Page	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty	ON Form	MB No. 1545-0112 m 1099-INT ev. January 2024) or calendar year	Intered Incord
9292 PAYER'S name, street address, city or foreign postal code, and telephor	VOID Vortown, state or province, ne no.	his Page	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bor \$ 4 Federal income tax withheld \$	OM Form	parate Forms  AB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year	Intered Incor
9292 PAYER'S name, street address, city or foreign postal code, and telephor	VOID Vortown, state or province, ne no.	his Page	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bor \$ 4 Federal income tax withheld \$ 6 Foreign tax paid \$	ON Form (Rr Fc 5 Invest)  5 Invest)  7 Foreig	MB No. 1545-0112 m 1099-INT ev. January 2024) or calendar year  Treasury obligations  tment expenses n country or U.S. territory	Interestincor  Cop  Internal Reverservice Cerestile with Formal Paperward Pa
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)	VOID Vortown, state or province, ne no.	CORRECOUNTY, ZIP	Payer's RTN (optional)  1 Interest income  \$ 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bore  4 Federal income tax withheld  \$ 6 Foreign tax paid  \$ 8 Tax-exempt interest	ON Form (Ref. Fc. 7 Foreig 9 Specientere	marate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  freasury obligations  tment expenses  in country or U.S. territory	Interest Incor
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name	VOID Vortown, state or province, ne no.	CORRECOUNTY, ZIP	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bor \$ 4 Federal income tax withheld \$ 6 Foreign tax paid \$	ON Form (R. F.c. Short Foreign	marate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  freasury obligations  tment expenses  in country or U.S. territory	Interest Incorrections on This Pa
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)	VOID Vortown, state or province, ne no.	CORRECOUNTY, ZIP	Payer's RTN (optional)  1 Interest income  2 Early withdrawal penalty  3 Interest on U.S. Savings Bor  4 Federal income tax withheld  6 Foreign tax paid  8 Tax-exempt interest  10 Market discount	ON Form (R. F.c. Short Foreign	marate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  freasury obligations  tment expenses  n country or U.S. territory  ified private activity bond ist	Interestince Incorrections  Cop  Internal Reverence Certain Service Certain Se
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)	VOID Vortown, state or province, ne no.	CORRECOUNTRY, ZIP	Payer's RTN (optional)  1 Interest income  2 Early withdrawal penalty  3 Interest on U.S. Savings Bor  4 Federal income tax withheld  6 Foreign tax paid  8 Tax-exempt interest  10 Market discount	ON Form (R. F. C. S. S. T. Foreig 9 Speci interes \$ 11 Bonco \$ \$	marate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  freasury obligations  tment expenses  n country or U.S. territory  ified private activity bond ist	Interest Incor
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)	VOID Vortown, state or province, ne no.	CORRECOUNTRY, ZIP	CTED Payer's RTN (optional)  1 Interest income \$ 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bor \$ 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest \$ 10 Market discount \$ 12 Bond premium on Treasury obligations \$ 14 Tax-exempt and tax credit	OM Form (Ref Fcc S 11 Bond s 13 Bond s S S S S S S S S S S S S S S S S S S	parate Forms  MB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  freasury obligations  tment expenses  n country or U.S. territory  diffed private activity bond st	Interestince Income Cop Internal Reverservice Cer File with Form 1 For Privacy and Paperw Reduction Notice, see current General Instructions Cert Informat Retur
PAYER'S name, street address, city or foreign postal code, and telephor  PAYER'S TIN  RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, cour	VOID Vortown, state or province, ne no.	CORRECOUNTRY, ZIP	Payer's RTN (optional)  1 Interest income  \$ 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  4 Federal income tax withheld  \$ 6 Foreign tax paid  \$ 8 Tax-exempt interest  \$ 10 Market discount  \$ 12 Bond premium on Treasury obligations  \$ 12 Bond premium on Treasury obligations	OM Form (Ref Fcc S 11 Bond s 13 Bond s S S S S S S S S S S S S S S S S S S	parate Forms  AB No. 1545-0112  m 1099-INT  ev. January 2024)  or calendar year  Treasury obligations  tment expenses  n country or U.S. territory  diffed private activity bond st  d premium  premium on tax-exempt bond	Interest Incorrections on This Pa

Exhibit Q Form 1099-K

FILER'S name, street address, city or town, stateor province, country, ZIP	FILER'S TIN 0.33 in	OMB No. 1545-2205		
or foreign postal code, and telephone no.	PAYEE'S TIN	Form 1099-K	Paym	ent Card a
		(Rev. March 2024)		Third Par Netwo
1.42 in	1a Gross amount of payment card/third party network	(Nev. Warch 2024)		
	transactions 0.50 in	For calendar year		Transactio
<b>↓</b>	1b Card Not Present transactions	2 Merchant category	code. 42 in	Сору
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$			nternal Reven
Payment settlement entity (PSE) Payment card  Electronic Payment Facilitator  0.09 in	3 Number of payment transactions 0.42 in	4 Federal income tax withheld	'	Service Cen
(EPF)/Other third party	5a January	Φ 5b February	Fi	ile with Form 10
1.56 in	\$	\$	İ	E D:
	5c March	5d April 0.3	33 in	For Privacy and Paperw
Street address (including apt. no.)	\$	\$		Reduction
	5e May	5f June \$		Notice, see current Gene
	5g July	5h August	$\dashv$ .	Instructions
City or town, state or province, country, and ZIP or foreign postal code	\$	\$	`	Certain Informat Retur
	5i September	5j October		
PSE'S name and telephone number	\$	\$ 51 December		
	<b>5k</b> November	5I December \$		
Account number (see instructions) 2nd TIN not	<u>'</u>	7 State identification	no. 8	State income tax with
		<u></u>	\$	
-		T	T\$	
Form 1099-K (Rev. 3-2024) Cat. No. 54118B  Do Not Cut or Separate Forms on This Page  1010 UOID CORRE		Department of the Tr	easury - Int	ternal Revenue Ser
Do Not Cut or Separate Forms on This Page	Do Not Cut	•	reasury - Int	ternal Revenue Ser on This Pa
Do Not Cut or Separate Forms on This Page  1010	Do Not Cut	or Separate I	reasury - Int	ernal Revenue Ser on This Pa ent Card al
Do Not Cut or Separate Forms on This Page  1010	ECTED FILER'S TIN PAYEE'S TIN	OMB No. 1545-2205 Form <b>1099-K</b> (Rev. March 2024)	reasury - Int	ernal Revenue Ser on This Pa ent Card an Third Pan
Do Not Cut or Separate Forms on This Page  1010	ECTED  FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions	OMB No. 1545-2205 Form <b>1099-K</b> (Rev. March 2024)	Paym	ernal Revenue Ser on This Pa ent Card a Third Par Netwo
Do Not Cut or Separate Forms on This Page  1010	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present	OMB No. 1545-2205 Form <b>1099-K</b> (Rev. March 2024)	Paym	ent Card an Third Par Third Par Netwo Transaction
Do Not Cut or Separate Forms on This Page  1010	ECTED  FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions	OMB No. 1545-2205 Form <b>1099-K</b> (Rev. March 2024) For calendar year	Paym	ent Card a Third Par Netwo Transaction
Do Not Cut or Separate Forms on This Page  1010	ECTED  FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present transactions	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld	Paym	ent Card a Third Par Netwo Transaction
Do Not Cut or Separate Forms on This Page  LDLD	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions \$  1b Card Not Present transactions \$  3 Number of payment transactions	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$	Paym	ent Card and Third Para Netwo Transaction Copy Internal Reven
Do Not Cut or Separate Forms on This Page  1010	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions \$ 1b Card Not Present transactions \$ 3 Number of payment	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld	Paym	ent Card and Third Para Netwo Transaction  Copy Finternal Reven Service Centile with Form 10
Do Not Cut or Separate Forms on This Page  LDLD VOID CORRE  FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Check to indicate if FILER is a (an): Payment settlement entity (PSE) Payment Settlement entity (PSE) Payment Card Payment Facilitator Phird party  PAYEE'S name	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present transactions  \$ 3 Number of payment transactions  5a January  \$ 5c March	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April	Paym	ent Card at Third Par Netwo Transaction  Copy Internal Reven Service Cen ille with Form 10
Do Not Cut or Separate Forms on This Page  LDLD	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present transactions  \$ 3 Number of payment transactions  5a January  \$ 5c March  \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$	Paym	ent Card and Third Para Netwo Transaction  Copy Finternal Reven Service Centile with Form 10  For Privacy and Paperw Reduction
Do Not Cut or Separate Forms on This Page  LDLD VOID CORRE  FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Check to indicate if FILER is a (an): Payment settlement entity (PSE) Payment Settlement entity (PSE) Payment Card Payment Facilitator Phird party  PAYEE'S name	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present transactions  \$ 3 Number of payment transactions  5a January  \$ 5c March  \$ 5e May	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June	Paym	ent Card at Third Par Netwo Transaction  Copy Internal Reven Service Cen ille with Form 10  For Privacy and Paperw Reduction Notice, see
Do Not Cut or Separate Forms on This Page  LDLD VOID CORRE  FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Check to indicate if FILER is a (an): Payment settlement entity (PSE) Payment Settlement entity (PSE) Payment Card Payment Facilitator Phird party  PAYEE'S name	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  \$ 1b Card Not Present transactions  \$ 3 Number of payment transactions  5a January  \$ 5c March  \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$	Payme	ent Card at Third Par Netwo Transaction  Copy Finternal Reven Service Cen ille with Form 10  For Privacy and Paperw Reduction Notice, see current Gene Instructions
Do Not Cut or Separate Forms on This Page  LDLD VOID CORRE  FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Check to indicate if FILER is a (an): Payment settlement entity (PSE) Payment Settlement entity (PSE) Payment Card Payment Facilitator Phird party  PAYEE'S name	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  1b Card Not Present transactions  3 Number of payment transactions  5a January  \$ 5c March  \$ 5e May  \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$	Payme	ent Card and Third Pan Netwo Transaction  Copy Internal Reven Service Centile with Form 10  For Privacy and Paperw Reduction Notice, see current Gene Instructions Certain Informatical Certain Informatical Certain Informatical Certain Centile Certain Informatical Certain Centile Centile
Do Not Cut or Separate Forms on This Page  1010	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  1b Card Not Present transactions  3 Number of payment transactions  5a January  5c March  5 be May  5 july  5 i September	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category 4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October	Payme	ent Card and Third Pan Netwo Transaction  Copy Internal Reven Service Centile with Form 10  For Privacy and Paperw Reduction Notice, see current Gene Instructions Certain Informatical Certain Informatical Certain Informatical Certain Centile Certain Informatical Certain Centile Centile
Do Not Cut or Separate Forms on This Page  1010	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions  1b Card Not Present transactions  3 Number of payment transactions  5a January  5c March  5e May  5g July  \$ 5i September  \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category 4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$	Payme	ent Card and Third Pan Netwo Transaction  Copy Internal Reven Service Centile with Form 10  For Privacy and Paperw Reduction Notice, see current Gene Instructions Certain Informatical Certain Informatical Certain Informatical Certain Centile Certain Informatical Certain Centile Centile
Do Not Cut or Separate Forms on This Page  1010	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions \$ 1b Card Not Present transactions \$ 3 Number of payment transactions  5a January \$ 5c March \$ 5e May \$ 5f July \$ 5i September \$ 5k November	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$ 5j December	Payme	ent Card and Third Pan Netwo Transaction  Copy Internal Reven Service Centile with Form 10  For Privacy and Paperw Reduction Notice, see current Gene Instructions Certain Informatical Certain Informatical Certain Informatical Certain Centile Certain Informatical Certain Centile Centile
Do Not Cut or Separate Forms on This Page  LDLD	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions \$ 1b Card Not Present transactions \$ 3 Number of payment transactions  5a January \$ 5c March \$ 5e May \$ 5f July \$ 5i September \$ 5k November \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category 4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$	Paym  code  fi  code	ent Card at Third Par Netwo Transaction  Copy Internal Reven Service Cen ille with Form 10  For Privacy, and Paperw Reduction. Notice, see current Gene Instructions Certain Informat Retur
Do Not Cut or Separate Forms on This Page  LDLD	FILER'S TIN  PAYEE'S TIN  1a Gross amount of payment card/third party network transactions \$ 1b Card Not Present transactions \$ 3 Number of payment transactions  5a January \$ 5c March \$ 5e May \$ 5f July \$ 5i September \$ 5k November \$	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year  2 Merchant category  4 Federal income tax withheld \$ 5b February \$ 5d April \$ 5f June \$ 5h August \$ 5j October \$ 5i December \$	Paym  code  fi  code	ent Card ar Third Par Netwo Transaction  Copy Finternal Reven Service Cent ille with Form 10  For Privacy and Paperw Reduction Notice, ser current Gene Instructions Certain Informati Return

Exhibit R Form 1099-LS

ACQUIRER'S name, street addrest ZIP or foreign postal code, and te		ovince, country,	Amount paid to payment recipient	OMB No. 1545-2281	
			\$	Form 1099-LS	Reportable L
			2 Date of sale	(Rev. April 2025)	Insurance S
				For calendar year	
ACQUIRER'S TIN	PAYMENT RECIPIEN	IT'S TIN	Issuer's name		Сор
					Internal Rever
PAYMENT RECIPIENT'S name				ct name, street address, city or htry, ZIP or foreign postal code, t from ACQUIRER)	Service Cerr For filing informat
Street address (including apt. no.)	1				Privacy and Paperv Reduction
City or town, state or province, co	untry, and ZIP or foreign po	ostal code			Notice, see General Instructi for Cer
Policy number					Information Retu www.irs.gov/Form1
Form <b>1099-LS</b> (Rev. 4-2025)	Cat. No. 7138	2014	www.irs.gov/Form1099LS	Department of the Treasu	
Do Not Cut or Sepa			ge — Do Not Cut		
ACQUIRER'S name, street address	ss, city or town, state or pro		1 Amount paid to payment	OMB No. 1545-2281	
ZIP or foreign postal code, and te	lephone no.		recipient	Form 1099-LS	
			\$		Reportable L
			2 Date of sale	(Rev. April 2025)  For calendar year	Insurance S
ACQUIRER'S TIN	PAYMENT RECIPIEN	IT'S TIN	Issuer's name		Сору
					Internal Decre
PAYMENT RECIPIENT'S name				ct name, street address, city or htry, ZIP or foreign postal code, t from ACQUIRER)	Internal Rever Service Cen
Street address (including apt. no.)	ı		_		For filing informate Privacy and Paperv Reduction
City or town, state or province, co	ountry, and ZIP or foreign po	ostal code			Notice, see General Instructi
Policy number					Information Retu www.irs.gov/Form1
Form <b>1099-LS</b> (Rev. 4-2025)	Cat. No. 7138		www.irs.gov/Form1099LS	Department of the Treasu	-
Do Not Cut or Sepa	arate Forms on	This Pag	ge — Do Not Cut	t or Separate Form	ns on This Pa
ACQUIRER'S name, street address	VOID	CORRE	CTED  1 Amount paid to payment	OMB No. 1545-2281	
ZIP or foreign postal code, and te			recipient	Form 1099-LS	
			\$ Data of calc	(Rev. April 2025)	Reportable L Insurance S
			2 Date of sale	For calendar year	insurance S
	PAYMENT RECIPIEN	IT'S TIN	Issuer's name		Сору
ACQUIRER'S TIN					Internal Rever
				ct name, street address, city or htry, ZIP or foreign postal code,	Service Cen
ACQUIRER'S TIN  PAYMENT RECIPIENT'S name			and telephone no. (if differen	t from ACQUIRER)	
				t from ACQUIRER)	Privacy
PAYMENT RECIPIENT'S name		ostal code		t from ACQUIREH)	Privacy and Paperv Reduction Notice, see
PAYMENT RECIPIENT'S name  Street address (including apt. no.)		ostal code		t from ACQUIREH)	For filing informat Privacy, and Paperv Reduction Notice, see General Instructi for Cer Information Retu

Exhibit S Form 1099-MISC

9595 PAYER'S name, street addres	ss, city or town, state or prov	vince, country, ZIP	1 Rents	OMB No. 1545-0115	
or foreign postal code, and tel		,,,			
			\$	Form 1099-MISC	Miscellaneous
			2 Royalties	(Rev. April 2025)	Information
				For calendar year	
			\$		
			3 Other income	4 Federal income tax with	000,
PAYER'S TIN	RECIPIENT'S TIN		Fishing boat proceeds	\$ 6 Medical and health care	Fo Internal Revenue
PATERSTIN	RECIPIENT S TIN		5 Fishing boat proceeds	payments	Service Cente
			\$	\$	For filing
RECIPIENT'S name	<b>'</b>		7 Payer made direct sales	8 Substitute payments in	
			totaling \$5,000 or more of consumer products to	of dividends or interest	Privacy Act, and
			recipient for resale	\$	Paperwor
Street address (including apt.	no.)		9 Crop insurance proceeds	10 Gross proceeds paid to attorney	
	0.50 in		Φ.	1	Notice, see the
City ou to	*	n nostall	\$	\$	Genera
City or town, state or province	e, country, and ZIP or foreign	n postal code	11 Fish purchased for resale	12 Section 409A deferrals	Instructions fo Certain
			\$	\$	Information
		13 FATCA filing	14	15 Nonqualified deferred	Returns
		requirement		compensation	/ iotallis
				\$	www.irs.gov/Form109
Account number (see instructi	ions)	2nd TIN not.	16 State tax withheld	17 State/Payer's state no.	18 State income
			\$		\$
1			\$		\$
Form 1099-MISC (Rev. 4-Do Not Cut or Se	parate Forms o	on This Pag	1.00 in		ury - Internal Revenue Servic ns on This Page
	parate Forms o	on This Pag	e — Do Not Cut o		
Do Not Cut or Se	parate Forms o	on This Pag	e — Do Not Cut of 1.00 in	OMB No. 1545-0115	ns on This Page
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	e — Do Not Cut of 1.00 in	or Separate For	ns on This Page
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	e — Do Not Cut of 1.00 in CTED	OMB No. 1545-0115	ns on This Page  Miscellaneous
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	1.00 in  CTED  1 Rents  2 Royalties	OMB No. 1545-0115 Form 1099-MISC	ns on This Page  Miscellaneous
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	1.00 in  CTED 1 Rents \$ 2 Royalties	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year	ms on This Page  Miscellaneous Information
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	1.00 in  TED  1 Rents  2 Royalties  3 Other income	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year	Miscellaneous Information
7595 PAYER'S name, street addres or foreign postal code, and tel	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  TED  1 Rents  2 Royalties  3 Other income \$	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with	Miscellaneous Information
Do Not Cut or Se  9595  PAYER'S name, street address	parate Forms o	on This Pag	1.00 in  TED  1 Rents  2 Royalties  3 Other income	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year	Miscellaneous Information  Copy A Fo Internal Revenue
7595 PAYER'S name, street addres or foreign postal code, and tel	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  TED  1 Rents  2 Royalties  3 Other income \$	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care	Miscellaneous Information
7595 PAYER'S name, street addres or foreign postal code, and tel	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  TED  1 Rents  2 Royalties  3 Other income \$	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care	Miscellaneous Information  Copy A  Fo Internal Revenue Service Cente
7595 PAYER'S name, street addres or foreign postal code, and tel	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  1.00 in  1.00 in  Thents  2 Royalties  3 Other income  5 Fishing boat proceeds  7 Payer made direct sales	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments \$	Miscellaneous Information  Teld Copy A Fo Internal Revenue Service Cente
PAYER'S TIN	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  2 Royalties  3 Other income  5 Fishing boat proceeds  7 Payer made direct sales totaling \$5,000 or more of	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments	Miscellaneous Information  Topy  Information  Topy  For Internal Revenue Service Cente  For filling information
PAYER'S TIN	VOID ss, city or town, state or proviephone no.	on This Pag	1.00 in  1.00 in  1.00 in  Thents  2 Royalties  3 Other income  5 Fishing boat proceeds  7 Payer made direct sales	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments \$	Miscellaneous Information  Copy / For Internal Revenue Service Center  For filing information Privacy Act, and
PAYER'S name, street address or foreign postal code, and tell payers Tin	VOID Ss, city or town, state or provide phone no.  RECIPIENT'S TIN	on This Pag	1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in  1.00 in	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to	Miscellaneous Information  The Copy A  Fo Internal Revenue Service Cente  For filing information Privacy Act, and Paperword Reduction Act
7575 PAYER'S name, street address or foreign postal code, and telegraphic payers.  PAYER'S TIN  RECIPIENT'S name	VOID Ss, city or town, state or provide phone no.  RECIPIENT'S TIN	on This Pag	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  \$ 8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney	Miscellaneous Information  Miscellaneous Information  Fo Internal Revenue Service Cente  For filing information Privacy Act, and Paperworl Reduction Act Notice, see the
7595 PAYER'S name, street address or foreign postal code, and telegraphs of the street address function of the street addres	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORRE	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  \$ 8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$	Miscellaneous Information  Miscellaneous Information  Topy A  Fo Internal Revenue Service Cente  For filing information Privacy Act, and Paperworl Reduction Act Notice, see the General
7595 PAYER'S name, street address or foreign postal code, and telephone PAYER'S TIN  PAYER'S TIN  RECIPIENT'S name	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORRE	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  \$ 8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney	Miscellaneous Information  Miscellaneous Information  Topy A For Internal Revenus Service Cente  For filing information Privacy Act, and Paperwor Reduction Act Notice, see the General Instructions for the Communication of the Communication
7595 PAYER'S name, street address or foreign postal code, and telegraphs and telegraphs are street address functions.  PAYER'S TIN  RECIPIENT'S name	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORRE	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$	Miscellaneous Information  Miscellaneous Information  Topy A  Fo Internal Revenus Service Cente  For filing information  Privacy Act, and Paperworl  Reduction Act Notice, see the Genera Instructions fo Certain
7595 PAYER'S name, street address or foreign postal code, and telegraphs of the street address function of the street addres	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORRE	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$ 12 Section 409A deferrals	Miscellaneous Information  Miscellaneous Information  Topy A  Fo Internal Revenus Service Cente  For filing information  Privacy Act, and Paperworl  Reduction Act Notice, see the Genera Instructions fo Certain Information
7595 PAYER'S name, street address or foreign postal code, and telegraphs and telegraphs are street address functions.  PAYER'S TIN  RECIPIENT'S name	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORREL vince, country, ZIP  n postal code  13 FATCA filing requirement	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$	Miscellaneous Information  Miscellaneous Information  Topy A  Fo Internal Revenus Service Cente  For filing information  Privacy Act, and Paperworl  Reduction Act Notice, see the Genera Instructions fo Certain
7595 PAYER'S name, street address or foreign postal code, and telegraphs and telegraphs are street address functions.  PAYER'S TIN  RECIPIENT'S name	VOID ss, city or town, state or providephone no.  RECIPIENT'S TIN	CORRE	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  \$ 8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$ 12 Section 409A deferrals \$	Miscellaneous Information  Miscellaneous Information  Topy A  Fo Internal Revenus Service Cente  For filing information  Privacy Act, and Paperworl  Reduction Act Notice, see the Genera Instructions fo Certain Information
7595 PAYER'S name, street address or foreign postal code, and telegraphs of the street address function of the street addres	Parate Forms o  VOID  SS, city or town, state or provide phone no.  RECIPIENT'S TIN  no.)	CORREL vince, country, ZIP  n postal code  13 FATCA filing requirement	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$ 12 Section 409A deferrals \$	Miscellaneous Information  Miscellaneous Information  Fo Internal Revenue Service Cente  For filing information Privacy Act, and Paperword Reduction Act Notice, see the Genera Instructions fo Certain Information Returns  www.irs.gov/Form109  18 State income
PAYER'S TIN  RECIPIENT'S name  Street address (including apt.  City or town, state or province)	Parate Forms o  VOID  Se, city or town, state or provide phone no.  RECIPIENT'S TIN  no.)	CORREIVINCE, country, ZIP	1.00 in  1.0	OMB No. 1545-0115 Form 1099-MISC (Rev. April 2025) For calendar year  4 Federal income tax with \$ 6 Medical and health care payments  \$ 8 Substitute payments in of dividends or interest \$ 10 Gross proceeds paid to attorney \$ 12 Section 409A deferrals \$ 15 Nonqualified deferred compensation \$	Miscellaneous Information  Miscellaneous Information  To Internal Revenue Service Center  For filing information Privacy Act, and Paperword Reduction Act Notice, see the Genera Instructions fo Certain Information Returns  www.irs.gov/Form109

Exhibit T Form 1099-NEC

YER'S name, street address, o			e, country, ZIP		OMB No. 1545-0116	
foreign postal code, and telepl	hone no.				Form 1099-NEC	<b>N</b> I I
					(Poy. April 2025)	Nonemploy
					(Rev. April 2025) For calendar year	Compensation
YER'S TIN	RE	ECIPIENT'S TIN		1 Nonemployee comper	nsation	Сору
CIPIENT'S name					ales totaling \$5,000 or more of	For Internal Rever
				consumer products t  3 Excess golden parac	·-	For filing information Privacy Act, Paperwork Reduction
eet address (including apt. no.	.)			\$ 4 Federal income tax w	vithheld	Notice, see the Gen Instructions for Cer Information Retu
y or town, state or province, co	ountry, a	and ZIP or foreign pos	stal code	\$ 5 State tax withheld	6 State/Payer's state no.	www.irs.gov/Form1 7 State income
count number (see instructions	s)		2nd TIN not.			\$
n <b>1099-NEC</b> (Rev. 4-2025				\$		\$ sury - Internal Revenue Ser
foreign postal code, and telepl					Form 1099-NEC (Rev. April 2025) For calendar year	Nonemploy Compensati
YER'S TIN	RE	ECIPIENT'S TIN		1 Nonemployee comper	nsation	Сору
CIPIENT'S name				2 Payer made direct sa consumer products t	ales totaling \$5,000 or more of	For Internal Rever
				3 Excess golden parac		For filing informa Privacy Act, Paperwork Reduction
eet address (including apt. no.	.)			Federal income tax w	vithheld	Notice, see the Gen Instructions for Cer Information Retu
y or town, state or province, co	ountry, a	and ZIP or foreign pos	stal code	\$	C Ohata /Danisala atata ira	www.irs.gov/Form1
count number (see instructions	s)		2nd TIN not.	5 State tax withheld	6 State/Payer's state no.	7 State income
,	-,			\$		\$
n 1099-NEC (Rev. 4-2025 Not Cut or Sepa 7171		Cat. No. 72590N Forms on			Department of the Treas cut or Separate Fore	ury - Internal Revenue Ser ms on This Paç
YER'S name, street address, of foreign postal code, and teleph			e, country, ZIP		OMB No. 1545-0116	
					Form <b>1099-NEC</b>	Nonemploy
					(Rev. April 2025)	Compensati
					For calendar year	
VEDIO TIM	RE	ECIPIENT'S TIN		1 Nonemployee comper	nsation	Copy
YER'S TIN				*	ales totaling \$5,000 or more of o recipient for resale	For Internal Rever Service Cen  For filing informat
CIPIENT'S name				0 F	hute payments	Privacy Act, Paperwork Reduction
CIPIENT'S name						
	.)			\$	vithheld	—— Instructions for Cer
CIPIENT'S name		ınd ZIP or foreign po	stal code	\$ 4 Federal income tax w		Instructions for Cer Information Retu www.irs.gov/Form1
CIPIENT'S name eet address (including apt. no.	ountry, a	and ZIP or foreign pos	stal code	\$ 4 Federal income tax v \$ 5 State tax withheld	/ithheld  6 State/Payer's state no.	Notice, see the Gen Instructions for Cer Information Retu www.irs.gov/Form1 7 State income

Exhibit U Form 1099-OID

	OMB No. 1545-0117			rovince, c		ne, street address, city of
		e year	1		none no.	postal code, and teleph
Ovininal las	Form 1099-OID		\$			
Original Iss Discou	orm 1099-01D	Forr				
<b>D</b> 10000	(Rev. January 2024)	ther periodic interest (R	2 (			
	For calendar year	F				
.1			\$		DECIDIENTIA T	
Copy	4 Federal income tax withheld	arly withdrawal penalty 4 F	\$	N	RECIPIENT'S TI	
┪.	6 Acquisition premium					
Internal Rever						
Service Cen	\$	sscription \$	\$			name
File with Form 10		escription	' '			
						s (including apt. no.)
For Privacy						
and Paperwo	9 Investment expenses	riginal issue discount on 9 I	de e	ian posts	n/ and 7ID or form	state or province, count
Reduction /	a myesimem expenses	S. Treasury obligations		igii posta	iy, anu ∠IP or fore	state of province, count
Notice, see to current Gene	\$	\$	\$			
Instructions	11 Tax-exempt OID	Bond premium 11	CA filing 10 uirement			
Certa	•	\$	\$			
Informati		State 13 State identification no.				ber (see instructions)
Retur	\$					,
	\$		ļ			
	Department of the Treasury - Separate Forms	– Do Not Cut or S	Page	on Th	☐ VOID	9696
	Department of the Treasury -	<b>Do Not Cut or S</b>	ORRECT	on Th	VOID or town, state or p	Cut or Separa
on This Pag	Department of the Treasury - Separate Forms OMB No. 1545-0117	Do Not Cut or S	ORRECT	on Th	VOID or town, state or p	TLTL  TLTL  TLTL  Te, street address, city of
on This Pag Original Iss	Department of the Treasury - Separate Forms	Do Not Cut or S	ORRECT	on Th	VOID or town, state or p	TLTL  TLTL  TLTL  Te, street address, city of
on This Pag Original Iss	Department of the Treasury - Separate Forms OMB No. 1545-0117	DO Not Cut or S	ORRECT	on Th	VOID or town, state or p	TLTL  TLTL  TLTL  Te, street address, city of
on This Pag Original Iss	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID	Do Not Cut or Signal issue discount for e year Form	ORRECT	on Th	VOID or town, state or p	TLTL  TLTL  TLTL  Te, street address, city of
on This Pag Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year	Do Not Cut or S  Diginal issue discount for e year  Form  (R  (R	ORRECT stry, 1 (	on Th	VOID VOID or town, state or phone no.	TLTL  TLTL  TLTL  Te, street address, city of
on This Pag Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld	Do Not Cut or Signal issue discount for e year Form (Richer periodic interest Farly withdrawal penalty 4 F	ORRECT stry, 1 (	on Th	VOID or town, state or p	TLTL  TLTL  TLTL  Te, street address, city of
Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld	Do Not Cut or State of State o	ORRECT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID VOID or town, state or phone no.	TLTL  TLTL  TLTL  Te, street address, city of
Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld	Do Not Cut or State of State o	ORRECT Stry, 10 stry,	on Th	VOID VOID or town, state or phone no.	TLTL  TLTL  TLTL  Te, street address, city of
Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or \$  ED  riginal issue discount for e year  ther periodic interest  Form  (R  arry withdrawal penalty 4 F  sarket discount 6 A	ORRECT stry, 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID VOID or town, state or phone no.	TLTL  TLTL  TLTL  Te, street address, city of
Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or State of State o	ORRECT stry, 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID VOID or town, state or phone no.	7L7L ne, street address, city of postal code, and teleph
Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or \$  ED  riginal issue discount for e year  ther periodic interest  Form  (R  arry withdrawal penalty 4 F  sarket discount 6 A	ORRECT stry, 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID VOID or town, state or phone no.	7L7L ne, street address, city of postal code, and teleph
Original Iss Discou  Internal Rever Service Cen	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or \$  ED  riginal issue discount for e year  ther periodic interest  Form  (R  arry withdrawal penalty 4 F  sarket discount 6 A	ORRECT stry, 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID VOID or town, state or phone no.	TLFL  ne, street address, city of postal code, and telephename
Original Iss Discou  Copy Internal Rever Service Cen File with Form 10	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	For arry withdrawal penalty  arket discount  \$ 5	ORRECT thry. 11 \$ 20 \$ 3 31 \$ 71	on Th	VOID or town, state or phone no.	TL9L  ne, street address, city of postal code, and telephename  name  s (including apt. no.)
Original Iss Discou  This Page  Original Iss Discou  Internal Rever Service Cen File with Form 10 For Privacy and Paperwo Reduction	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or Signal issue discount for e year Form (Right with drawal penalty 4 Figure 4 Figure 4 Figure 4 Figure 4 Figure 6 Fig	ORRECT ttry, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on Th	VOID or town, state or phone no.	TLFL  ne, street address, city of postal code, and telephename
Original Iss Discou  Internal Rever Service Cen File with Form 10 For Privacy / and Paperwo Reduction / Notice, see	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or \$  ED  riginal issue discount for e year  Form  ther periodic interest  Farly withdrawal penalty  arket discount  \$  \$  \$  escription	ORRECT thry, 11  \$ 20  \$ 31  \$ 71	on Th	VOID or town, state or phone no.	TL9L  ne, street address, city of postal code, and telephename  name  s (including apt. no.)
Original Iss Discou  Internal Rever Service Cen File with Form 10 For Privacy and Paperwi Reduction A Notice, see in	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium	Do Not Cut or \$  ED  riginal issue discount for e year  Form  Rher periodic interest  Form  Rarly withdrawal penalty  arket discount  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$	ORRECT  thry, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on The rovince, c	VOID or town, state or phone no.	TL9L  ne, street address, city of postal code, and telephename  name  s (including apt. no.)
Original Iss Discou  Internal Rever Service Cen File with Form 10 For Privacy / and Paperwo Reduction / Notice, see - current Gene Instructions	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  \$ 6 Acquisition premium  \$ 9 Investment expenses	Do Not Cut or Signal issue discount for e year  Form (Rether periodic interest for example of the periodic interest for ex	ORRECT try, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on The rovince, c	VOID or town, state or phone no.	TL9L  ne, street address, city of postal code, and telephename  name  s (including apt. no.)
Original Issa Discou  Internal Reven Service Cen File with Form 10 For Privacy A and Paperwo Reduction A Notice, see t current Gene Instructions 1	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium  9 Investment expenses	Do Not Cut or Signal issue discount for e year	ORRECT  try, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on The control of the	VOID or town, state or phone no.	TLTL  ne, street address, city of postal code, and telept name  name  s (including apt. no.)
on This Pag Original Iss Discou	Department of the Treasury - Separate Forms  OMB No. 1545-0117  Form 1099-OID  (Rev. January 2024)  For calendar year  4 Federal income tax withheld  6 Acquisition premium  9 Investment expenses	Do Not Cut or Signal issue discount for e year  Form (Rether periodic interest for example of the periodic interest for ex	ORRECT  try, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	on The control of the	VOID or town, state or phone no.	TL9L  ne, street address, city of postal code, and telephename  name  s (including apt. no.)

Exhibit V Form 1099-PATR

15.0110	OMB II		CORRE	VOID	9797
45-0118	OMB No. 154	1 Patronage dividends	e, country,		PAYER'S name, street address, city of ZIP or foreign postal code, and teleph
-PATR	Form <b>1099-I</b>	\$ Namatranasa diatributiana			pootal oodo, and tolepi
-					
	_ ` .				
ar year	For calendar				
nonqualified notices	5 Redeemed n	4 Federal income tax withheld		RECIPIENT'S TIN	PAYER'S TIN
	\$	\$			
		6 Section 199A(g) deduction			RECIPIENT'S name
33A(b)(1))		φ.			
OOA(a) SSTP itams		•			Street address (including apt. no.)
BBA(a) SSTB Items	\$ Section 198				street address (including apt. 110.)
ortunity credit	11 Work oppo	·	stal code	v. and ZIP or foreign po	City or town, state or province, count
				,,g p.	,,
13 Specified Coop		•	2nd TIN not.		Account number (see instructions)
		\$			, ,
45-0118	OMB No. 154		<del>_</del>	VOID	9797
-0110	ONID NO. 154		e, country,		ZIP or foreign postal code, and teleph
	Form <b>1099-I</b>	2 Nonpatronage distributions			
2025) R	(Rev. April 2	\$			
		3 Per-unit retain allocations			
		\$		DECIDIENTE:	AN/EDIO TIN
nonqualified notices				RECIPIENT'S TIN	PAYER'S TIN
payments	•	•		<u> </u>	RECIPIENT'S name
	\$	\$			
99A(a) SSTB items	9 Section 199	8 Section 199A(a) qual. items			Street address (including apt. no.)
	\$	\$			
ortunity credit			stal code	y, and ZIP or foreign po	City or town, state or province, count
12 Cassified Co		•	Ond TIN - 1		Account number (a ! t t )
13 Specified Coop	,		2nd IIN not.		Account number (see instructions)
		•		0	orm <b>1099-PATR</b> (Rev. 4-2025)
ate Forms	r Separa	Do Not Cut o  CTED  1 Patronage dividends	This Pag	VOID r town, state or province	, , , , , , , , , , , , , , , , , , , ,
-PATR	Form <b>1099-I</b>				pootal oodo, and tolepi
		·			
ui yeai	i oi caleridal	\$			
nonqualified notices	5 Redeemed n	4 Federal income tax withheld		RECIPIENT'S TIN	PAYER'S TIN
	\$	\$			
	7 Qualified pa	6 Section 199A(g) deduction			RECIPIENT'S name
	(Section 19				
99A(b)(7))	\$	\$			
	\$ 9 Section 199	\$ 8 Section 199A(a) qual. items			Street address (including apt. no.)
99A(b)(7)) 99A(a) SSTB items	\$ 9 Section 199	\$ 8 Section 199A(a) qual. items \$	estal and	an and ZID or femile	
99A(b)(7)) 99A(a) SSTB items	\$ 9 Section 199 \$	\$ 8 Section 199A(a) qual. items \$ 10 Investment credit	ostal code	y, and ZIP or foreign po	Street address (including apt. no.)  Sity or town, state or province, count
99A(b)(7)) 99A(a) SSTB items	\$ 9 Section 199 \$ 11 Work oppo \$	\$ 8 Section 199A(a) qual. items \$	estal code	ry, and ZIP or foreign po	
tems tt Coop sury - coop tems ttems ttems ttems R R R R	payments pay	(Rev. April 2025) For calendar year  5 Redeemed nonqualified no. \$ 7 Qualified payments (Section 199A(b)(7)) \$ 9 Section 199A(a) SSTB if \$ 11 Work opportunity credif \$ \$ Department of the Treas	\$ (Rev. April 2025) \$ Per-unit retain allocations \$ For calendar year \$ \$ For calendar year \$ \$ For calendar year \$ \$ For calendar year \$ \$ For calendar year \$ \$ \$ For calendar year \$ \$ \$ For calendar year \$ \$ \$ For calendar year \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ \$ \$ \$ For calendar year \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ (Rev. April 2025) \$ Per-unit retain allocations   For calendar year   \$ 4 Federal income tax withheld   \$ 6 Section 199A(g) deduction   \$ 7 Qualified payments (Section 199A(a) SSTB it   \$ 8 Section 199A(a) qual. items   \$ 9 Section 199A(a) SSTB it   \$ 13 Specified (Section 199A(a) SSTB it   \$ 14 Section 199A(a) SSTB it   \$ 15 Section 199A(a) SSTB it   \$ 18 Section 199A(a) SSTB it   \$ 19 Section 199A(a) SSTB it   \$ 19 Section 199A(a) SSTB it   \$ 19 Section 199A(a) SSTB it   \$ 19 Section 199A(a) SSTB it   \$ 10 Section 199A(a) Qual. items   \$ 10 Section 199A(a) SSTB it   \$ 10 Section 199A(a) Qual. items   \$ 10 Section 199A(a) SSTB it   \$ 11 Section 199A(a) SSTB it   \$ 12 Section 199A(a) Qual. items   \$ 12 Other credits and deductions   \$ 13 Specified (Section 199A(a) SSTB it   \$ 14 Section 199A(a) Qual. items   \$ 15 Section 199A(a) SSTB it   \$ 15 Section 199A(a) Qual. items   \$ 15 Section 199A(a) SSTB it   \$ 15 Section 199A(a) SSTB it   \$ 15 Section 199A(a) SSTB it   \$ 16 Section 199A(a) Qual. items   \$ 17 Section 199A(a) SSTB it   \$ Section 199A(b)(7)(7)(7)(7)(7)(7)(7)(7)(7)(7)(7)(7)(7)	RECIPIENT'S TIN  4 Federal income tax withheld  5 Redeemed nonqualified not section 199A(g) deduction  5 S S S S S S S S S S S S S S S S S S

Exhibit W Form 1099-Q

PAYER'S/TRUSTEE'S name, street a	address, city or town, state or provinc	e, 1 Gross distribution	OMB No. 1545-1760	Payments Fr
country, ZIP or foreign postal code,	and telephone no.	Φ.	Form <b>1099-Q</b>	Qualifi Educati
		\$ 2 Earnings	(Rev. April 2025)	Progra
		2 Earnings	For calendar year	(Under Section
		\$		529 and 5
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Type of transfer:	2.1 in Copy
			a Trustee-to-trust	·
RECIPIENT'S name		\$	<b>b</b> QTP to Roth IR	Internal Reven
		5 Distribution is from:	6 Check if the recipient is not the designated	
Street address (including apt. no.)		a Private QTP	beneficiary	For filing informati Privacy Act, a
Street address (including apt. 110.)		b	3.54 in	Paperwork Reduct
City or town, state or province, coun	itry, and ZIP or foreign postal code			General Instruction for Cert
Account number (see instructions)				Informat Retur
				www.irs.gov/Form1
Form <b>1099-Q</b> (Rev. 4-2025)	Cat. No. 32223J	www.irs.gov/Form1099Q	Department of the Trea	sury - Internal Revenue Sen
3131 PAYER'S/TRUSTEE'S name, street a	VOID CORF	RECTED e. 1 Gross distribution	OMB No. 1545-1760	Payments Fro
country, ZIP or foreign postal code,	and telephone no.		Form 1099-Q	Qualifi
		\$		Educati
		2 Earnings	(Rev. April 2025)	Prograi (Under Section
		¢	For calendar year	529 and 5
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Type of transfer:	Сору
			a Trustee-to-trust	
RECIPIENT'S name		\$	b  QTP to Roth IR	
		5 Distribution is from:	6 Check if the recipient is not the designated	Service Cen
Street address (including apt. no.)		a Private QTP b State QTP	beneficiary	For filing informati Privacy Act, a
Sassi address (moldding apt. 110.)		c Coverdell ESA		Paperwork Reduct
City or town, state or province, coun	itry, and ZIP or foreign postal code			General Instruction
				Informat
Account number (see instructions)				Retur
Form <b>1099-Q</b> (Rev. 4-2025)	0 1 11 00000		B 1 1 1 1 =	www.irs.gov/Form1
Do Not Cut or Separ		RECTED	ut or Separate Fo	sury - Internal Revenue Ser rms on This Pa
PAYER'S/TRUSTEE'S name, street a country, ZIP or foreign postal code,	address, city or town, state or provinc	e, 1 Gross distribution	OMB No. 1545-1760	Payments Fro
, or loroigit postal code,			Form 1099-Q	Qualifi
		\$ 2 Earnings	(Rev. April 2025)	Educati Progra
		E Lairnings	For calendar year	(Under Section
1		\$		529 and 53
		3 Basis	4 Type of transfer:  a Trustee-to-trust	Сору
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN			ee
	RECIPIENT'S TIN			Δ Internal Reven
PAYER'S/TRUSTEE'S TIN  RECIPIENT'S name	RECIPIENT'S TIN	\$ 5 Distribution is from:	b QTP to Roth IR  6 Check if the recipient is	• •
	RECIPIENT'S TIN	· ·	b QTP to Roth IR  6 Check if the recipient is not the designated	Service Cen For filing informati
	RECIPIENT'S TIN	5 Distribution is from:	b QTP to Roth IR  6 Check if the recipient is	Service Cen For filing informati Privacy Act, a
RECIPIENT'S name  Street address (including apt. no.)		5 Distribution is from:  a Private QTP	b QTP to Roth IR  6 Check if the recipient is not the designated	Service Cen For filing informati Privacy Act, a Paperwork Reduct Act Notice, see
RECIPIENT'S name		5 Distribution is from:  a Private QTP  b State QTP	b QTP to Roth IR  6 Check if the recipient is not the designated	For filing informati Privacy Act, a Paperwork Reduct Act Notice, see General Instructic for Cert
RECIPIENT'S name  Street address (including apt. no.)		5 Distribution is from:  a Private QTP  b State QTP	b QTP to Roth IR  6 Check if the recipient is not the designated	Service Cent For filing informati Privacy Act, a Paperwork Reduct Act Notice, see General Instruction

Exhibit X Form 1099-R

,,	ss, city or town, state I code, and telephone		1 Gross distributio	on	OMB No. 1545-0119	Distributions Fror Pensions, Annuities Retirement o
			\$ 2a Taxable amoun	nt	2025	Profit-Sharing Plans IRAs, Insuranc Contracts, etc
			\$ 2b Taxable amoun		Form 1099-R Total	Copy
PAYER'S TIN	RECIPIENT'S TII	N	not determined  3 Capital gain (incl		distribution 4 Federal income	Fo
TAILITO IIIV	TIEON IENT O TH		box 2a)	iuucu iii	withheld	Internal Revenue Service Cente
RECIPIENT'S name			5 Employee contril Designated Roth contributions or insurance premi	n	6 Net unrealized appreciation in employer's secu	For filing information Privacy Act, an Paperwork Reductio
			\$		\$	Act Notice, see th
Street address (including apt	. no.)		7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	Instruction for Certai % Information
City or town, state or province,	country, and ZIP or for	reign postal code	9a Your percentage distribution		9b Total employee cor	ntributions Returns
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withh	eld	\$ 15 State/Payer's s	www.irs.gov/Form109 tate no. <b>16</b> State distribution \$
\$			\$			\$
Account number (see instruc	tions)	13 Date of payment	17 Local tax withh	eld	18 Name of localit	y 19 Local distribution \$
			\$			\$
9898	☐ VOID	CORRE	CTED			
9898 PAYER'S name, street addre country, ZIP or foreign posta	ss, city or town, state	or province,	ECTED  1 Gross distributio	on	OMB No. 1545-0119	Distributions Fror Pensions, Annuities Retirement o
PAYER'S name, street addre	ss, city or town, state	or province,	1 Gross distributio \$ 2a Taxable amoun	nt	20 <b>25</b>	Distributions From Pensions, Annuities Retirement Profit-Sharing Plans IRAs, Insuranc Contracts, etc
PAYER'S name, street addre country, ZIP or foreign posta	ss, city or town, state	or province,	1 Gross distributio \$ 2a Taxable amount	nt	20 <b>25</b> Form <b>1099-R</b> Total distribution	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc
PAYER'S name, street addre	ss, city or town, state	or province, no.	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun	nt nt	20 <b>25</b> Form <b>1099-R</b> Total	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.
PAYER'S name, street addre country, ZIP or foreign posta	ss, city or town, state I code, and telephone	or province, no.	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun not determined 3 Capital gain (incl box 2a) \$	nt nt luded in	Form 1099-R  Total distribution   4 Federal income withheld	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy A Foundament of Copy A Service Center Pensions Contract of Copy A Service Center Copy A Service Copy A Service Copy A Service Center Copy A Service Copy
PAYER'S name, street addre country, ZIP or foreign posta	ss, city or town, state I code, and telephone	or province, no.	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun not determined 3 Capital gain (incl box 2a)	nt d luded in	Form 1099-R  Total distribution   4 Federal income withheld	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy A Lax For filing information Privacy Act, an Paperwork Reduction Act Notice, see the
PAYER'S name, street addre country, ZIP or foreign posta	ss, city or town, state I code, and telephone	or province, no.	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun not determined 3 Capital gain (incl box 2a) \$ 5 Employee contril Designated Noth contributions or	nt d luded in	Form 1099-R Total distribution  4 Federal income withheld  \$ 6 Net unrealized appreciation in employer's secue \$ 8 Other	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy A Cax For filing information Privacy Act, an Paperwork Reduction Act Notice, see the General Instruction for Certain Information
PAYER'S name, street addre country, ZIP or foreign posta  PAYER'S TIN  RECIPIENT'S name	ss, city or town, state I code, and telephone  RECIPIENT'S TII	or province, no.	1 Gross distributio  2a Taxable amoun  2b Taxable amoun  1 Capital gain (incl box 2a)  5 Employee contril Designated Rotr contributions or insurance premit  7 Distribution code(s)	butions/ ums  IRA/ SEP/ SIMPLE	Form 1099-R  Total distribution  4 Federal income withheld  \$ 6 Net unrealized appreciation in employer's secus  8 Other  \$ 9b Total employee con	Distributions Fror Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy A For Internal Revenus Service Center Privacy Act, an Paperwork Reduction Act Notice, see the General Instruction for Certai Information Returns
PAYER'S name, street addre country, ZIP or foreign posta  PAYER'S TIN  RECIPIENT'S name  Street address (including apt  City or town, state or province,  10 Amount allocable to IRR within 5 years	ss, city or town, state I code, and telephone  RECIPIENT'S TII	or province, no.	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun not determined 3 Capital gain (incl box 2a) \$ 5 Employee contril Designated Roth contributions or insurance premit \$ 7 Distribution code(s)  9a Your percentage distribution 14 State tax withh \$	butions/  IRA/ SEP/ SIMPLE e of total	Form 1099-R  Total distribution  4 Federal income withheld  \$ 6 Net unrealized appreciation in employer's secus  8 Other  \$ 9b Total employee con	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy A For Internal Revenue Service Center Privacy Act, an Paperwork Reduction Act Notice, see the General Instruction for Certai Information Returns www.irs.gov/Form105
PAYER'S name, street addre country, ZIP or foreign posta  PAYER'S TIN  RECIPIENT'S name  Street address (including apt  City or town, state or province,	RECIPIENT'S TII  . no.)  . tountry, and ZIP or for Roth contrib.	or province, no.  N  reign postal code	1 Gross distributio \$ 2a Taxable amoun \$ 2b Taxable amoun not determined 3 Capital gain (incl box 2a) \$ 5 Employee contril Designated Roth contributions or insurance premit \$ 7 Distribution code(s)  9a Your percentage distribution 14 State tax withh	butions/ ums  IRA/ SEP/ SIMPLE of total	Form 1099-R  Total distribution  4 Federal income withheld  \$ 6 Net unrealized appreciation in employer's secus  8 Other  \$ 9b Total employee cors	Distributions From Pensions, Annuities Retirement of Profit-Sharing Plans IRAs, Insuranc Contracts, etc.  Copy of tax  For filing information Privacy Act, an Paperwork Reduction Act Notice, see the General Information For Certain Information Returns www.irs.gov/Form105 tate no. 16 State distribution \$

Exhibit Y Form 1099-S

	OMD No. 4545 0007	CTED				FILEBICttt-
	OMB No. 1545-0997	1 Date of closing	e, country,			FILER'S name, street add ZIP or foreign postal cod
oceeds From F	Form 1099-S Pr					
state Transacti	(Rev. April 2025)	2 Gross proceeds				
	For calendar year					
1 Cop	and ZIP code) or legal description	\$ 3 Address (including city, state,	N	ANSFEROR'S TIN		FILER'S TIN
001		3 ,,, ,				
Internal Reve Service Ce					ne	TRANSFEROR'S name
For filing informa		4 Check here if the transfero				
Privacy Act Paperwork Redu		property or services as part  5 Check here if the transfer			ding apt. no.)	Street address (including
Act Notice, se	artnership, foreign estate,	(nonresident alien, foreign p	postal code	nd ZIP or foreign p	province, country	City or town, state or pro
for Ce	<u>L</u>	or foreign trust)				<u> </u>
www.irs.gov/Form1	ıx	6 Buyer's part of real estate to	·		instructions)	Account number (see ins
	Department of the Treasur	www.irs.gov/Form1099S	)	Cat. No. 64292	4.0005\	Form <b>1099-S</b> (Rev. 4-2
	•	ge — Do Not Cut			*	•
, on 11113 1 t	or ocparate roini	so bo not out			or Copular	o not out of
	1	·	CORR	VOID	575	
	OMB No. 1545-0997	1 Date of closing	ce, country,			FILER'S name, street add ZIP or foreign postal cod
oceeds From F	Form 1099-S Pt					
state Transacti	(Rev. April 2025)	2 Gross proceeds				
	For calendar year	Φ.				
n Cop	and ZIP code) or legal description	\$ 3 Address (including city, state,	N	ANSFEROR'S TIN	1	FILER'S TIN
	,	]				
Internal Reve Service Ce					ne	TRANSFEROR'S name
For filing informa		Check here if the transferd property or services as part				
Privacy Act Paperwork Redu		5 Check here if the transfer			ung apt. no.)	Street address (including
Act Notice, se	artnership, foreign estate,	(nonresident alien, foreign p	postal code	nd ZIP or foreign p	province, country	City or town, state or pro
for Ce		or foreign trust)				
www.irs.gov/Form1	X.	6 Buyer's part of real estate to			instructions)	Account number (see ins
-	Department of the Tim	\$	)	Oat N - 04000	4.0005)	-arm 1000. S /D 4 a
	Department of the Treasur  or Separate Form	www.irs.gov/Form1099S		Cat. No. 642921	*	Form 1099-S (Rev. 4-2 Do Not Cut or
		ge — Do Not Cut	_	☐ VOID	1575	75
	L ava v. 151-1-1	CTED	CORR			EII EDIO
	OMB No. 1545-0997			n, state or province	address, city or to	FILER'S name, street add ZIP or foreign postal cod
	1099-8	CTED		n, state or province	address, city or to	
s on This Pa oceeds From F	Form 1099-S Pr	CTED		n, state or province	address, city or to	
s on This Pa	Form <b>1099-S</b>	CTED  1 Date of closing  2 Gross proceeds		n, state or province	address, city or to	
s on This Pa oceeds From F state Transactio	Form 1099-S (Rev. April 2025) For calendar year	To Date of closing  2 Gross proceeds	ce, country,	n, state or province number	address, city or to	ZIP or foreign postal cod
s on This Pa oceeds From F state Transacti	Form 1099-S (Rev. April 2025) For calendar year	CTED  1 Date of closing  2 Gross proceeds	ce, country,	n, state or province	address, city or to	
oceeds From Fatate Transacti	Form 1099-S (Rev. April 2025) For calendar year	To Date of closing  2 Gross proceeds	ce, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod
oceeds From Fratate Transacti  Cop Internal Reverservice Ce For filing information	Form 1099-S (Rev. April 2025) For calendar year and ZIP code) or legal description	CTED  1 Date of closing  2 Gross proceeds  \$ 3 Address (including city, state,	ce, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod  FILER'S TIN  TRANSFEROR'S name
oceeds From Fistate Transacti  Cop Internal Reve Service Ce For filing informa Privacy Act	Form 1099-S (Rev. April 2025) For calendar year and ZIP code) or legal description r received or will receive of the consideration .	CTED  1 Date of closing  2 Gross proceeds  \$ 3 Address (including city, state,  4 Check here if the transfero property or services as part	ce, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod
oceeds From Fistate Transacti  Cop Internal Reveservice Ce For filing informa Privacy Act Paperwork Redu Act Notice, se	Form 1099-S (Rev. April 2025) For calendar year and ZIP code) or legal description r received or will receive of the consideration .	CTED  1 Date of closing  2 Gross proceeds  \$ 3 Address (including city, state, property or services as part (nonresident alien, foreign property or services alien)	se, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod  FILER'S TIN  TRANSFEROR'S name
oceeds From Fistate Transaction  Cop Internal Reve Service Ce Privacy Act Paperwork Redu Act Notice, se General Instruct for Ce	Form 1099-S (Rev. April 2025) For calendar year and ZIP code) or legal description r received or will receive of the consideration .	CTED  1 Date of closing  2 Gross proceeds  \$ 3 Address (including city, state,  4 Check here if the transferd property or services as part  5 Check here if the transfer	se, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod  FILER'S TIN  TRANSFEROR'S name  Street address (including
coceeds From Fistate Transaction  Cop Internal Reve Service Ce For filing information Privacy Act Paperwork Redu Act Notice, se General Instruction	Form 1099-S (Rev. April 2025) For calendar year and ZIP code) or legal description r received or will receive of the consideration .  eror is a foreign person artnership, foreign estate,	CTED  1 Date of closing  2 Gross proceeds  \$ 3 Address (including city, state, property or services as part (nonresident alien, foreign property or services alien)	se, country,	n, state or province number	address, city or to code, and telepho	ZIP or foreign postal cod  FILER'S TIN  TRANSFEROR'S name  Street address (including

Exhibit Z Form 1099-SB

ISSUER'S name, street addr			ce, country,	1 Investment in contract	OMB No. 1545-2281		
ZIP or foreign postal code, a	nd telephone no	0.			Form 1099-SB	Selle	er's Investmer
İ				\$ 2 Surrender amount	(Rev. April 2025)		Life Insura
İ				2 Guirender amount	For calendar year		Cont
				\$			
ISSUER'S TIN	SELI	ER'S TIN		Issuer's information contact town, state or province, cour			Cor
OFILE ED20				and telephone no. (if differen		code,	Internal Reve
SELLER'S name							Service Ce
				_			For filing information Privacy Act
Street address (including apt	l. no.)						Paper Reductio
City or town, state or province	ce, country, and	ZIP or foreign p	ostal code				Notice, se General Instruc
Delieu number							for Ce Information Ret
Policy number							www.irs.gov/Forn
Form <b>1099-SB</b> (Rev. 4-20)	25)	Cat. No. 7138	MX	www.irs.gov/Form1099SB	Department of the T	reasury.	
,	,			ge — Do Not Cu		-	
	- оршино			g. 20 ou		•••••	
4343 ISSUER'S name, street addr		VOID	CORRE	_	1	Ī	
ZIP or foreign postal code, a			ce, country,	1 Investment in contract	OMB No. 1545-2281	C-"	المام المام المام
1				\$	Form 1099-SB	Selle	er's Investmer Life Insura
				2 Surrender amount	(Rev. April 2025)		Cont
İ				\$	For calendar year		
ISSUER'S TIN	SELI	ER'S TIN		Issuer's information contact	name, street address, city	or	Cor
				town, state or province, coul- and telephone no. (if differen		code,	
SELLER'S name					•		Internal Reve Service Ce
İ							For filing informa
Street address (including apt	t. no.)						Privacy Act Paper
							Reductio Notice, se
City or town, state or province	ce, country, and	ZIP or foreign p	ostal code				General Instruc
Policy number							Information Ret
,							www.irs.gov/Forn
Form <b>1099-SB</b> (Rev. 4-20)	25)	Cat. No. 7138	34X	www.irs.gov/Form1099SB	Department of the T	reasury -	Internal Revenue S
Do Not Cut or S	eparate	Forms on	This Pa	ge — Do Not Cu	t or Separate F	orms	on This P
	, г	7 void		-0755			
ISSUER'S name, street addr		VOID n, state or provin	CORRE	1 Investment in contract	OMB No. 1545-2281	Ī	
ZIP or foreign postal code, a			•		Form 1099-SB	Selle	er's Investme
				\$	<b>⊣</b>	-5	Life Insura
				2 Surrender amount	(Rev. April 2025)		Cont
					For calendar vear		
				\$	For calendar year		
ISSUER'S TIN	SELI	LER'S TIN		Issuer's information contact	name, street address, city		Cop
	SELI	LER'S TIN		•	name, street address, city		
ISSUER'S TIN SELLER'S name	SELI	LER'S TIN		Issuer's information contact town, state or province, could	name, street address, city		Cop Internal Reve Service Ce
	SELI	LER'S TIN		Issuer's information contact town, state or province, could	name, street address, city		Internal Reve Service Ce
		LER'S TIN		Issuer's information contact town, state or province, could	name, street address, city		Internal Reve Service Ce For filing informa Privacy Act Paper
SELLER'S name Street address (including apt	t. no.)		netal code	Issuer's information contact town, state or province, could	name, street address, city		Internal Reve Service Ce For filing inform Privacy Act Paper Reductio Notice, se
SELLER'S name	t. no.)		ostal code	Issuer's information contact town, state or province, could	name, street address, city		Internal Reve Service Ce For filing informa Privacy Act Paper Reductio Notice, se General Instruc for Ce
SELLER'S name Street address (including apt	t. no.)		ostal code	Issuer's information contact town, state or province, could	name, street address, city		Internal Reve Service Ce For filing inform Privacy Act Paper Reductio Notice, se General Instruc

Exhibit AA Form 3921

TDANISEEDOD'S name atreat add	VOID CORF	RECTED  1 Date option granted	OMB No. 1545-2129	
country, and ZIP or foreign postal		1 Date option granted	01012 1101 10 10 2 120	Exercise of a
			Form 3921	Incentive Sto
		2 Date option exercised		Option Und
			(Rev. April 2025)	Section 422
			(11ev. April 2023)	
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	Fair market value per sha on exercise date	re <b>Сору</b>
		<b>⊣</b> .		'
EMPLOYEE'S name		\$	\$	Internal Rever
		5 No. of shares transferred		GOI VIGO GOI
Street address (including apt. no.)		6 If other than TRANSFERO	R, name, address, and TIN of	For filing informati
offeet address (including apt. 110.)		corporation whose stock i		Privacy Act, a Paperwork Reduct
City or town, state or province, cour	ntry, and ZIP or foreign postal code			Act Notice, see
,,,,	,, <u>_</u>			General Instruction for Cert
Account number (see instructions)				Information Retur
				www.irs.gov/Form1
Form <b>3921</b> (Rev. 4-2025)	Cat. No. 411790	www.irs.gov/Form3921	Department of the Treasu	ıry - Internal Revenue Ser
	dress, city or town, state or province,	RECTED  1 Date option granted	OMB No. 1545-2129	
country, and ZIP or foreign postal	code		F	Exercise of
			Form 3921	Incentive Sto
		2 Date option exercised		Option Und Section 422
			(Rev. April 2025)	Section 422
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per sha	те Сору
			on exercise date	Г
EMPLOYEE'S name		\$	\$	Internal Reven
		5 No. of shares transferred		Service Cen
0		016 11 11		For filing informati
Street address (including apt. no.)		6 If other than TRANSFERO corporation whose stock i	R, name, address, and TIN of s being transferred	Privacy Act, a Paperwork Reduct
City or town, state or province cour	ntry, and ZIP or foreign postal code	$\dashv$		Act Notice, see
,, p,	,, <u>_</u>			General Instruction for Cert
Account number (see instructions)				Information Retur
				www.irs.gov/Form1
Form 3921 (Rev. 4-2025) Do Not Cut or Sepa	Cat. No. 411790 trate Forms on This Pa	www.irs.gov/Form3921 age — Do Not Cut	Department of the Treasure or Separate Form	
	□ VOID □ CORE	RECTED		
2525	dress, city or town, state or province,	1 Date option granted	OMB No. 1545-2129	
TRANSFEROR'S name, street add	code			Exercise of
				Incentive Sto
TRANSFEROR'S name, street add			Form 3921	
TRANSFEROR'S name, street add		2 Date option exercised	Form 3921	
TRANSFEROR'S name, street add	5555	2 Date option exercised	(Rev. April 2025)	
TRANSFEROR'S name, street add country, and ZIP or foreign postal		·	(Rev. April 2025)	Section 422(
TRANSFEROR'S name, street add	EMPLOYEE'S TIN	2 Date option exercised  3 Exercise price per share		Section 422(
TRANSFEROR'S name, street add country, and ZIP or foreign postal		·	(Rev. April 2025) 4 Fair market value per sha	Section 422( re Copy Internal Reven
TRANSFEROR'S name, street add country, and ZIP or foreign postal		3 Exercise price per share	(Rev. April 2025)  4 Fair market value per sha on exercise date	Section 422( re Copy Internal Reven
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN  EMPLOYEE'S name	EMPLOYEE'S TIN	3 Exercise price per share \$ 5 No. of shares transferred	(Rev. April 2025) 4 Fair market value per sha on exercise date \$	re Copy Internal Rever Service Cen
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share \$ 5 No. of shares transferred 6 If other than TRANSFERO	(Rev. April 2025)  4 Fair market value per sha on exercise date \$	re Copy Internal Rever Service Cen For filing informat Privacy Act,
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN  EMPLOYEE'S name  Street address (including apt. no.)	EMPLOYEE'S TIN	3 Exercise price per share \$ 5 No. of shares transferred	(Rev. April 2025)  4 Fair market value per sha on exercise date \$	re Copy Internal Rever Service Cen For filing informat Privacy Act, a
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN  EMPLOYEE'S name  Street address (including apt. no.)	EMPLOYEE'S TIN	3 Exercise price per share \$ 5 No. of shares transferred 6 If other than TRANSFERO	(Rev. April 2025)  4 Fair market value per sha on exercise date \$	re Copy Internal Rever Service Cen For filing informat Privacy Act, a Paperwork Reduct Act Notice, see General Instruction
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN  EMPLOYEE'S name  Street address (including apt. no.)  City or town, state or province, cour	EMPLOYEE'S TIN  ntry, and ZIP or foreign postal code	3 Exercise price per share \$ 5 No. of shares transferred 6 If other than TRANSFERO	(Rev. April 2025)  4 Fair market value per sha on exercise date \$	re Copy Internal Reven Service Cen For filing informati Privacy Act, a Paperwork Reduct Act Notice, see General Instructi for Cert
TRANSFEROR'S name, street add country, and ZIP or foreign postal  TRANSFEROR'S TIN  EMPLOYEE'S name  Street address (including apt. no.)	EMPLOYEE'S TIN  ntry, and ZIP or foreign postal code	3 Exercise price per share \$ 5 No. of shares transferred 6 If other than TRANSFERO	(Rev. April 2025)  4 Fair market value per sha on exercise date \$	Option Und Section 422(  re Copy Funternal Reven Service Cen  For filing informati Privacy Act, a Paperwork Reduct Act Notice, see General Instructic for Cert Information Retur

Exhibit BB Form 5498

TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreig		IRA contributions (other than amounts in boxes	OMB No. 1545-0747	
,	, ,	2-4, 8-10, 13a, and 14a)	2025	IR/ Contribution
		\$		Information
		2 Rollover contributions		Intornation
		\$	Form <b>5498</b>	
		3 Roth IRA conversion amount	4 Recharacterized contributions 0.5	Copy A
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	\$	\$	<b>▼</b> Fo
		5 FMV of account	6 Life insurance cost	Internal Revenu Service Center
0.67 in	1.70 in	<b>\$</b>	in box 1	Service Cente
PARTICIPANT'S name		7 IRA SEP	SIMPLE Roth II	RA 🗌 For filin
		8 SEP contributions	9 SIMPLE contribut	
		\$	\$ 0.33	Privacy Act, an
Street address (including apt. no.)	<b>A</b>	10 Roth IRA contributions	11 Check if RMD for	
	0.50 in	\$		Reduction Action Action Action Action Action Action
	<u> </u>	12a RMD date	12b RMD amount	Genera
City or town, state or province, cou	untry, and ZIP or foreign postal code		\$	Instructions for
		13a Postponed/late contrib.	13b Year 13c Code	Certai
		\$		Informatio
		14a Repayments	14b Code	Returns
		\$		www.irs.gov/Form109
Account number (see instructions)		15a FMV of certain specified	15b Code(s)	
		assets		
Form <b>5498</b>		\$		
	Cat. No. 50010C rate Forms on This Pa	www.irs.gov/Form5498 age — Do Not Cut (	•	Treasury - Internal Revenue Servic
Do Not Cut or Separ	rate Forms on This Pa	age — Do Not Cut o	or Separate F	· ·
Do Not Cut or Sepa	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes	•	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other	OMB No. 1545-0747	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	or Separate F	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes	OMB No. 1545-0747	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions \$ 3 Roth IRA conversion	OMB No. 1545-0747 2025  Form 5498 4 Recharacterized	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$	OMB No. 1545-0747 2025 Form 5498	orms on This Page
Do Not Cut or Separate Do Not Cut or Separate	VOID COR	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions \$	IRA Contribution Information Copy
ZAZA TRUSTEE'S or ISSUER'S name, str	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions \$ 6 Life insurance cost	IRA Contribution Information Copy
ZAZA TRUSTEE'S or ISSUER'S name, str	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount  \$ 5 FMV of account	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1	IRA Contribution Information Copy
Z&Z&  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions  \$ 3 Roth IRA conversion amount  \$ 5 FMV of account	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1	IRA Contribution Information  Copy Internal Revenus Service Cente
ZAZA TRUSTEE'S or ISSUER'S name, str	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount  \$ 5 FMV of account	OMB No. 1545-0747  OMB No. 1545-0747  OMB No. 1545-0747  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II	Copy of Internal Revenus Service Center
Z&Z&  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a)  \$ 2 Rollover contributions  \$ 3 Roth IRA conversion amount  \$ 5 FMV of account  \$ 7 IRA  SEP  8 SEP contributions	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut	IRA Contribution Information  Copy Internal Revenus Service Center For filin information
ZAZA  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign transfer or ISSUER'S TIN  PARTICIPANT'S name	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount  \$ 5 FMV of account  \$ 7 IRA SEP 8 8 SEP contributions \$	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE  Roth II  9 SIMPLE contribut \$	Copy of included Information Service Center Service Center Privacy Act, an
Z&Z&  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account \$ 7 IRA SEP 3 8 SEP contributions \$ 10 Roth IRA contributions	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut	IRA Contribution Information  Copy Internal Revenus Service Cente For fillin information Privacy Act, an Paperwor
ZAZA  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign transfer or ISSUER'S TIN  PARTICIPANT'S name	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account \$ 7 IRA SEP 8 8 SEP contributions \$ 10 Roth IRA contributions	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE  Roth II  9 SIMPLE contribut  \$ 11 Check if RMD for	Copy of included Information Service Center Service Center Privacy Act, an
ZBZB  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign  TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account \$ 7 IRA SEP 3 8 SEP contributions \$ 10 Roth IRA contributions	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut \$ 11 Check if RMD for	Copy of Internal Revenus Service Center Privacy Act, an Paperword Reduction Act, see the General Research Privacy Act, an Paperword Reduction Act, an Paperword Reduction Act, see the General Research Privacy Act, an Paperword Reduction Act, an Paperword Reduction Act, see the General Research Privacy Act, an Paperword Reduction Act, and Paperword Reduction Act,
ZBZB  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign  TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account  \$ 7 IRA  SEP  8 8 SEP contributions \$ 10 Roth IRA contributions \$ 112a RMD date	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut \$ 11 Check if RMD for	IRA Contribution Information  Copy Internal Revenus Service Cente  For filin information Privacy Act, an Paperwor Reduction A Notice, see th General Instructions for
ZBZB TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account  \$ 7 IRA SEP 8 8 SEP contributions \$ 10 Roth IRA contributions \$ 112a RMD date  13a Postponed/late contrib.	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut \$ 11 Check if RMD for	IRA Contribution Information  Copy Internal Revenue Service Cente Privacy Act, an Paperwor Reduction Act Notice, see the Instructions for Certai
ZBZB TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 2 Rollover contributions \$ 3 Roth IRA conversion amount \$ 5 FMV of account  \$ 7 IRA  SEP  8 8 SEP contributions \$ 10 Roth IRA contributions \$ 112a RMD date	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  \$ 6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut \$ 11 Check if RMD for	IRA Contribution Information  Copy Internal Revenus Service Cente  For filin information Privacy Act, an Paperwor Reduction A Notice, see th General Instructions for
ZBZB  TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign  TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a)  \$ 2 Rollover contributions  \$ 3 Roth IRA conversion amount  \$ 5 FMV of account  \$ 10 Roth IRA contributions  \$ 10 Roth IRA contributions  \$ 112a RMD date  13a Postponed/late contrib.  \$ 14a Repayments	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions \$ 6 Life insurance cost in box 1 \$ SIMPLE Roth II 9 SIMPLE contribut \$ 11 Check if RMD for  12b RMD amount \$ 13b Year 13c Code	IRA Contribution Information  Copy Internal Revenus Service Center Information  For filin Information Privacy Act, an Paperwor Reduction Act Notice, see th General Instructions for Certai Informatio
ZBZB TRUSTEE'S or ISSUER'S name, str province, country, and ZIP or foreign TRUSTEE'S or ISSUER'S TIN  PARTICIPANT'S name  Street address (including apt. no.)	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)  \$ 2 Rollover contributions  \$ 3 Roth IRA conversion amount  \$ 5 FMV of account  \$ 10 Roth IRA contributions  \$ 110 Roth IRA contributions  \$ 12a RMD date	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions \$ 6 Life insurance cost in box 1 \$ SIMPLE Roth II 9 SIMPLE contribut \$ 11 Check if RMD for  12b RMD amount \$ 13b Year 13c Code	IRA Contribution Information  Copy Internal Revenus Service Cente Information  For filin Information Privacy Act, an Paperwor Reduction Act Notice, see th Genera Instructions for Certai Informatio Returns
Z&Z&  TRUSTEE'S or ISSUER'S name, strovince, country, and ZIP or foreign transfer of the country	VOID CORI reet address, city or town, state or gn postal code  PARTICIPANT'S TIN	RECTED  1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a)  \$ 2 Rollover contributions  \$ 3 Roth IRA conversion amount  \$ 5 FMV of account  \$ 10 Roth IRA contributions  \$ 112a RMD date  13a Postponed/late contrib.  \$ 14a Repayments	OMB No. 1545-0747  2025  Form 5498  4 Recharacterized contributions  6 Life insurance cost in box 1  \$ SIMPLE Roth II  9 SIMPLE contribut  \$ 11 Check if RMD for  12b RMD amount  \$ 13b Year 13c Code	IRA Contribution Information  Copy Internal Revenus Service Cente Information  For filin Information Privacy Act, an Paperwor Reduction Act Notice, see th Genera Instructions for Certai Informatio Returns

Exhibit CC Form W-2G

PAYER'S name, street address, city and ZIP or foreign postal code	y or town, state or province, country,	1 Reportable winnings 0.50 in	2 Date won	Form W-20 Certai
		3 Type of wager	4 Federal income tax withheld \$	Gamblin Winning
		5 Transaction	6 Race 0.33 in	(Rev. December 20) For calendar ye
PAYER'S TIN	PAYER'S telephone no.	7 Winnings from identical wagers \$	8 Cashier	20
	0.67 in	9 WINNER'S TIN	10 Window	For Privacy A and Paperwo Reduction A
WINNER'S name		11 First identification no. 0.50 in	12 Second identification no.	Notice, see t current Gener Instructions f Certain Information
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings	Return
City or town, state or province, cour	ntry, and ZIP or foreign postal code	15 State income tax withheld	\$ 16 Local winnings	
		•	•	File with Form 109
		\$ 17 Local income tax withheld	\$ 18 Name of locality	Сору
		\$		For Internal Revenu Service Cent
form W-2G (Rev. 12-2023)  Do Not Cut or Se	Cat. No. 10138V eparate Forms on This Pa	www.irs.gov/FormW2G  ge — Do Not Cut or	Department of the Treasury - Separate Forms on 1	
Do Not Cut or Se	eparate Forms on This Pa	ge — Do Not Cut or		
Do Not Cut or Se		ge — Do Not Cut or		This Page  OMB No. 1545-02
Do Not Cut or Se	eparate Forms on This Pa	ge — Do Not Cut or	Separate Forms on 1	OMB No. 1545-02
Do Not Cut or Se	eparate Forms on This Pa	ge — Do Not Cut or  ECTED  1 Reportable winnings	Separate Forms on 1	OMB No. 1545-02 Form W-2 Certai Gamblin
Do Not Cut or Se	eparate Forms on This Pa	ge — Do Not Cut or  ECTED  1 Reportable winnings	Separate Forms on 1  2 Date won  4 Federal income tax withheld	OMB No. 1545-02 Form W-20 Certai Gamblin Winning (Rev. December 202
Do Not Cut or Se	VOID CORR	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers	2 Date won  4 Federal income tax withheld \$	OMB No. 1545-02 Form W-2 Certal Gamblin Winning (Rev. December 202
Do Not Cut or Se	eparate Forms on This Pa	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction	2 Date won  4 Federal income tax withheld  6 Race	OMB No. 1545-02 Form W-2 Certa Gamblin Winning (Rev. December 20: For calendar ye 20 For Privacy A and Paperwo
Do Not Cut or Se	VOID CORR	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers  \$	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier	OMB No. 1545-02 Form W-2 Gamblin Winning (Rev. December 20 For calendar ye 20  For Privacy A and Paperwo Reduction A Notice, see ti current General Instructions f
Do Not Cut or Se	VOID CORR	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers  \$ 9 WINNER'S TIN	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier  10 Window  12 Second identification no.	OMB No. 1545-02 Form W-2 Certai Gamblin Winning (Rev. December 20: For calendar ye 20 For Privacy A and Paperwo Reduction A Notice, see t current Genet Instructions a Certain Informatic
Do Not Cut or Se	VOID CORRI y or town, state or province, country,  PAYER'S telephone no.	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers  \$ 9 WINNER'S TIN	2 Date won 4 Federal income tax withheld 5 6 Race 8 Cashier 10 Window	OMB No. 1545-02 Form W-2 Certal Gamblin Winning (Rev. December 20: For calendar ye 20  For Privacy A and Paperwo Reduction A Notice, see t current Geneel Instructions for Certain Informatic Return
Do Not Cut or Se	VOID CORRI y or town, state or province, country,  PAYER'S telephone no.	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers  \$ 9 WINNER'S TIN  11 First identification no.  13 State/Payer's state identification no.  15 State income tax withheld  \$	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier  10 Window  12 Second identification no.  14 State winnings \$ 16 Local winnings	OMB No. 1545-02 Form W-20 Certai Gamblin Winning (Rev. December 202 For calendar ye 20  For Privacy A and Paperwo Reduction A Notice, see the current Gener Instructions of Certain Informatic Return  File with Form 108
Do Not Cut or Se	VOID CORRI y or town, state or province, country,  PAYER'S telephone no.	ge — Do Not Cut or  ECTED  1 Reportable winnings \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers \$ 9 WINNER'S TIN  11 First identification no.  13 State/Payer's state identification no.	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier  10 Window  12 Second identification no.  14 State winnings \$ 16 Local winnings	OMB No. 1545-02 Form W-2i Certai Gamblin Winning (Rev. December 202 For calendar ye 20  For Privacy A and Paperwo Reduction A Notice, see ti current Gener Instructions f Certain Informati Return  File with Form 102  Copy For Internal Reven
PAYER'S name  PAYER'S name, street address, city and ZIP or foreign postal code  PAYER'S TIN  WINNER'S name  Street address (including apt. no.)  City or town, state or province, cour	VOID CORRI y or town, state or province, country,  PAYER'S telephone no.	ge — Do Not Cut or  ECTED  1 Reportable winnings \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers \$ 9 WINNER'S TIN  11 First identification no.  13 State/Payer's state identification no.  15 State income tax withheld \$ 17 Local income tax withheld \$	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier  10 Window  12 Second identification no.  14 State winnings \$ 16 Local winnings	OMB No. 1545-02 Form W-2 Gertai Gamblin Winning (Rev. December 202 For Privacy A and Paperwo Reduction A Notice, see tl current Gener Instructions f Certain Informatic Return  Copy For Internal Revent Service Cent or that I have furnished
PAYER'S name  PAYER'S name, street address, city and ZIP or foreign postal code  PAYER'S TIN  WINNER'S name  Street address (including apt. no.)  City or town, state or province, cour	VOID CORRI y or town, state or province, country,  PAYER'S telephone no.	ge — Do Not Cut or  ECTED  1 Reportable winnings  \$ 3 Type of wager  5 Transaction  7 Winnings from identical wagers  \$ 9 WINNER'S TIN  11 First identification no.  13 State/Payer's state identification no.  15 State income tax withheld  \$ 17 Local income tax withheld  \$ and belief, the name, address, arm identical wagers, and that no of	2 Date won  4 Federal income tax withheld \$ 6 Race  8 Cashier  10 Window  12 Second identification no.  14 State winnings \$ 16 Local winnings	OMB No. 1545-02: Form W-20 Certail Gamblin Winning (Rev. December 202 For calendar ye 20 For Privacy A and Paperwo Reduction A Notice, see th current Gener Instructions fo Certain Informatic Return  File with Form 108  Copy For Internal Revent Service Center

Exhibit DD Form 1042-S

	Foreign Person's U.S. Source Income St Go to www.irs.gov/Form1042S for instructions a Unique Form IDEN					NTIFIER AMENDED AMENDMENT NO.					Copy A for Internal Revenue Service					
Γ	1 Income code	2 Gross incom	3 Chapter indicator. Enter "3" or "4"					City o	r town, s	tate or p	province, c	ountry, Z	try, ZIP or foreign postal code			
	code		3a Exempt	ion cod	e <b>4a</b>	4a Exemption code										
			3b Tax rate	e	. 4b	Tax rate .	13e	Recipient's U.S. TIN, in		any	13f	13f Ch. 3 status code				
	5 Withhole	ding allowance										`	13g Ch. 4 status code			
6 Net income						13h	Recipi	Recipient's GIIN			pient's for ber, if any			13j LOB code		
Ľ	7a Federal tax withheld											, ,	,			
ŀ	7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)						13k Recipient's account number									
	7c Check if withholding occurred in subsequent year with respect to a partnership interest						131	Recipie	ent's dat	e of birtl	n (YYYYMN	/IDD)				
	7d Check if you are a qualified intermediary, withholding foreign															
	partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient .						14a	Prima	y withho	olding ag	gent's name	e (if appli	cable)	•		
⊢	8 Tax withheld by other agents							Primary withholding agent's Elf								
	<ul> <li>9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)</li> <li>(</li> </ul>							15 Check if pro-rata basis reporting								
	10 Total withholding credit (combine boxes 7a, 8, and 9)  11 Tax paid by withholding agent (amounts not withheld) (see instructions)						15a Intermediary or flow-through entity's EIN, if any   15b Ch. 3 status code   15c Ch. 4 status code   15d Intermediary or flow-through entity's name									
	12a Withholding agent's EIN 12b Ch. 3 status code 12c Ch. 4 status					12c Ch. 4 status code	15e Intermediary or flow-through entity's GIIN 15f Country code   15g Foreign tax identification number, if any									
	12d Withholding agent's name							Countr	y coae	15	g Foreign	tax ident	ification nu	mber, if a	any	
L	40 - Militardalia a control alla di che control di cont							Addre	ss (numl	ber and	street)					
	12e Withholding agent's global intermediary identification number (GIIN)							City or	town, st	ate or p	rovince, co	untry, ZIF	or foreign	postal c	ode	
	12f Country code 12g Foreign tax identification number, if any							Payer	s name				16	<b>b</b> Payer'	s TIN	
	12h Addre	ess (number and	street)				16-	Payer	a CIINI			40	I Ch. 3 status		ie Ch. 4 status code	
	12i City or town, state or province, country, ZIP or foreign postal code						100	rayer	SGIIN			160	on. 3 status	code	e Cn. 4 status code	
	13a Recipient's name 13b Recipient's country code						17a	State	ncome t	ax withh	neld 17b	Payer's	state tax n	o. <b>17c</b>	Name of state	
	13c Address (number and street)															
For Privacy Act and Paperwork Reduction Act Notice, see instructions.										Cat. No.	11386R			Form	<b>1042-S</b> (2025	