

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

26 CFR 601.602: *Forms and instructions.*

(Also Part 1, Sections 220, 408, 408A, 529, 530(h), 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 1.408-5, 1.408-7, 1.408A-7, 1.1441-1 through 1.1441.5, 1.6041-1, 7.6041-1, 1.6042-2, 1.6042-4, 1.6044-2, 1.6044-5, 1.6045-1, 5f.6045-1, 1.6045-2, 1.6045-4, 1.6047-1, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1).

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Part 1 General Information

Section 1.1 — Overview of Revenue Procedure 2002-57

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2002 requirements for:

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

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1098	Mortgage Interest Statement
1098-E	Student Loan Interest Statement
1098-T	Tuition Payments Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-MSA	Distributions From an Archer MSA or Medicare+Choice MSA
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Qualified Tuition Program Payments (Under Section 529)
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
5498	IRA and Coverdell ESA Contribution Information
5498-MSA	Archer MSA or Medicare+Choice MSA Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

1.1.3 Scope

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

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

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

Exception. Filers are not required to use magnetic media or electronic filing when filing 250 or more Forms **1098-E** or **1098-T**.

Although not required, small volume filers (fewer than 250 returns during a calendar year) and Form 1098-E and 1098-T filers may file the forms on magnetic media or electronically. See the legal requirements for filing information returns (and providing a copy to a payee) in the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G** and the **2002 Instructions for Form 1042-S**. In addition, see **Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically**.

1.1.4 For More Information

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

- For copies of the official forms and instructions, call our toll-free number at **1-800-TAX-FORM (1-800-829-3676)**.
- The IRS operates a central call site to answer questions related to information returns, penalties, and backup withholding. The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m.,

Eastern time. For your convenience, a new toll free number, **1-866-455-7438**, has been established. You may also still use the original telephone number, 304-263-8700 (not toll free). The TTY/TDD number is 304-267-3367 (not toll free). The call site can also be reached by e-mail at **mccirp@irs.gov**.

1.1.5 Changes to the Revenue Procedure

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

- Rules and specifications for Form **1099-Q**, Qualified Tuition Program Payments (Under Section 529), were added to the Revenue Procedure as part of Section 4.3.2. Exhibit P also shows an example of the form.
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1.1.6 Some Changes for 2003

Some changes anticipated for the 2003 forms are:

- The title of Form 1098-T is being changed to "Tuition Statement."
 - On Form 5498, box 11 will be left untitled. This box will have a two-fold use:
 - (a) To indicate a required minimum distribution (RMD), and
 - (b) To designate a prior year contribution made by armed services personnel who were in designated combat zones.
 - New Form 5498-ESA, *Coverdall ESA Contribution Information*, is being developed.
 - New Form 1099-H, *Health Insurance Advance Payments*, is being developed.
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Section 1.2 — General Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S

1.2.1 Introduction

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

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

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

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

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

Forms 1096, 1098, 1099, 5498, and W-2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. **The specifications contained in this revenue procedure apply to 2002 forms only.**

1.2.2 Copy A Specifications

Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Code. Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

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

1.2.3 Copy B and Copy C Specifications

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

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

Form	Recipient
1098	For Payer
1098-E;1099-A	For Borrower
1098-T	For Student
1099-C	For Debtor
1099-LTC	For Policyholder
1099-R; W-2G	(These forms may require Copy B to be attached to the federal income tax return.)
1099-S	For Transferor
All Other Forms 1099	For Recipient
5498; 5498-MSA	For Participant

Copy C of the following forms are:

Form	Recipient
1099-LTC	For Insured
1099-R	For Recipient’s Records
W-2G	For Winner’s Records

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

Section 1.3 — Definitions

1.3.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (“payer,” “borrower,” “student,” “debtor,” “policyholder,” “insured,” “transferor,” “recipient,” “participant,” or, in the case of Form W-2G, the “winner”). See **Section 1.2.3** earlier.

1.3.2 Filer

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

1.3.3 Substitute Form

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

1.3.4 Substitute Form Recipient Statement

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

1.3.5 Composite Substitute Statement

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

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

Section 2.1 — Specifications

2.1.1 General Requirements

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

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.2 Color and Paper Quality

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

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

- Acidity: Ph value, average, not less than 4.5
 - Basis Weight: 17 x 22–500 cut sheets 18–20
Metric equivalent—g/m² 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 (0.0102mm) from one edge to the other.
 - Porosity: Average, not less than—seconds 10
 - Finish (smoothness): Average, each side—seconds 20–55
For information only, the Sheffield equivalent—units 170–100
 - Dirt: Average, each side, not to exceed—parts per million 8
-

2.1.3 Chemical Transfer Paper

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

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

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

2.1.4 Printing

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

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

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

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

Separation between fields must be 0.1 inch.

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

Other printing requirements are discussed below.

2.1.5 OCR Specifications

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

The following testers and ranges are acceptable:

- **MacBeth PCM-II**. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- **Kidder 082A**. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- **Alternative testers**. Alternative testers must be approved by the Government so that tested PCS values can be established. You may obtain approval by writing to the following address:

Commissioner of Internal Revenue
Attn: W:CAR:MP:M:T:M, Room 6230
Tax Products
1111 Constitution Ave. NW
Washington, DC 20224

2.1.6 Typography

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

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

2.1.7 Dimensions

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

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

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

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

The depth of the individual trim size of each form on a page must be 3²/₃ inches, the same depth as the official form.

Exceptions. The depth of **Forms 1099–MISC and 1099–R** is 5¹/₂ inches.

2.1.8 Perforation

Copy A (three per page; two per page for **Forms 1099–MISC and 1099–R**) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the 3²/₃" forms (5¹/₂" for Forms 1099–MISC or 1099–R) on a single copy page of Copy A.

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

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

2.1.9 What To Include

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

The words "For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W–2G**" must be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W–2G**" must be printed on **Form 1096**.

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

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

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

The Catalog Number (Cat. No.) shown on the 2002 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

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

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

2.2.1 Recipient Information

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

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

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

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

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

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

2.2.2 Account Number Box

You should use the account number box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item.

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

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

2.2.3 Specifications and Restrictions

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

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

Do not:

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

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 2002 **General Instructions for Forms 1099, 1098, 5498, and W–2G**. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2002 General Instructions for Forms 1099, 1098, 5498, and W–2G giving a quick guide to which form must be filed to report a particular payment.

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

Section 3.1 — General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either ½ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 3⅔ inches deep, exclusive of a ⅔ inch snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All margins must be free of print. The top and right margins must be ¼ inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to avoid smudging.
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead, the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement “IRS approved” or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 — Specifications

4.1.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how certain statements must be provided to recipients (statement mailing requirements for most **Forms 1099-DIV** and **1099-INT**, all **Forms 1099-OID** and **1099-PATR**, and **Form 1099-MISC** or **1099-S** for royalties).

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

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

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

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

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

1. Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
Note: For **Form 1099-INT**, if box 3 is not on your substitute form, you may drop “not included in box 3” from the box 1 caption.
2. The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.
3. The form recipient statement must contain the following in bold and conspicuous type:
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
4. The box caption “**Federal income tax withheld**” must be in boldface type on the form recipient statement.
5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See **Part 5**.
6. The form recipient statement must contain the tax year (e.g., 2002), form number (e.g., Form 1099-INT), and form name (e.g., Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See **Section 4.4** for applicable labels and arrangement of assembly of forms.
Note: Do not include the words “Substitute for” or “In lieu of” on the form recipient statement.
7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
8. Each recipient statement of **Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR** must include the direct access telephone number of an individual who can answer questions about the statement. **Include that telephone number conspicuously anywhere on the recipient statement.**

9. Until new regulations are issued, the IRS will not assess penalties for use of a logo (e.g., the name of the payer in any typeface, font, or style, and/or a symbolic icon) or slogan on a recipient statement if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use of the logo or slogan must not make it less likely for a reasonable payee to recognize the importance of the statement for tax reporting purposes.
10. A mutual fund family may state separately on one document (e.g., one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by **Form 1099-DIV**. However, each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.** In addition, a mutual fund family may furnish a single statement (as a single filer) for **Forms 1099-INT, 1099-DIV, and 1099-OID** information. Each fund and its earnings must be stated separately. The form must contain an instruction to the recipient that each fund's earnings and name, not the name of the mutual fund family, must be reported on the recipient's tax return. **The form cannot contain an aggregate total of all funds.**

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

Statements to form recipients for **Forms 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-G, 1099-LTC, 1099-MISC, 1099-MSA, 1099-Q, 1099-R, 1099-S, 5498, 5498-MSA, W-2G, 1099-DIV** (only for section 404(k) dividends reportable under section 6047), and **1099-INT** (only for interest of \$600 or more made in the course of a trade or business reportable under section 6041) can be copies of the official forms or an acceptable substitute. To be acceptable, a substitute form recipient statement must meet the following requirements.

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

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

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

5. You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on **Form 1099-B**, 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** statements required to be furnished in a calendar year.

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

6. If you use carbon to produce recipient statements, the quality of the carbon must meet the following standards:
 - All copies must be **clearly legible**,
 - All copies must be able to be photocopied, and
 - Fading must not diminish legibility and the ability to photocopy.

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

7. A mutual fund family may state separately on one document (*e.g.*, one piece of paper) the **Form 1099-B** information for a recipient from each fund as required by Form 1099-B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund's (not the mutual fund family's) name and amount must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.
8. You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for **Form 1099-S**. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for **Form 1099-S** in **Section 4.3.2** and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099-S.
9. For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.
Note: *You cannot make this change on Copy A.*
10. On **Copy C** of **Form 1099-LTC**, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
11. Logos are permitted on substitute recipient statements for the forms listed in this section (**Section 4.1.3**).

Section 4.2 — Composite Statements

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

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

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

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

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

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

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

Exceptions. **Form 1099-B** information may be reported on a composite form with the forms specified in **Section 4.1.2** as described in **Section 4.2.1**. In addition, royalties reported on **Form 1099-MISC** or **1099-S** may be reported on a composite form only with the forms specified in **Section 4.1.2**.

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

Section 4.3 — Required Legends

4.3.1 Required Legends for Forms 1098

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

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

4.3.2 Required Legends for Forms 1099 and W-2G

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

- **Forms 1099-A and 1099-C — Copy B**

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

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

“This information is being furnished to the Internal Revenue Service.”
- **Form 1099-Q — Copy B**

“This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
- **Form 1099-R — Copy B** — “Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.”
Copy C — “This information is being furnished to the Internal Revenue Service.”
- **Form 1099-S — Copy B**

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

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

4.3.3 Required Legends for Forms 5498

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

- **Form 5498** — “This information is being furnished to the Internal Revenue Service.”

Note: If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value of the account must contain this legend and a designation of which information is being furnished to the IRS.

- **Form 5498-MSA** — “The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.”
-

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

4.4.1 Copies

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

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

4.4.2 Arrangement of Assembly

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

- **Form 1098**—Copy B “For Payer”; Copy C “For Recipient.”
 - **Form 1098-E**—Copy B “For Borrower”; Copy C “For Recipient.”
 - **Form 1098-T**—Copy B “For Student”; Copy C “For Filer.”
 - **Form 1099-A**—Copy B “For Borrower”; Copy C “For Lender.”
 - **Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, 1099-PATR, and 1099-Q**—Copy B “For Recipient”; Copy C “For Payer.”
 - **Form 1099-C**—Copy B “For Debtor”; Copy C “For Creditor.”
 - **Form 1099-LTC**—Copy B “For Policyholder”; Copy C “For Insured”; and Copy D “For Payer.”
 - **Form 1099-MISC**—Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required”; and Copy C “For Payer.”
 - **Form 1099-R**—Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required”; Copy D “For Payer.”
 - **Form 1099-S**—Copy B “For Transferor”; Copy C “For Filer.”
 - **Form 5498**—Copy B “For Participant”; Copy C “For Trustee or Issuer.”
 - **Form 5498-MSA**—Copy B “For Participant”; Copy C “For Trustee.”
 - **Form W-2G**—Copy 1 “For State Tax Department”; Copy B “Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state income tax return, if required.”; Copy D “For Payer.”
-

4.4.3 Perforations

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

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

Section 5.1 — Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

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

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

5.1.2 Time Frame For Submission of Form 1042-S

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

5.1.3 Revisions

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

5.1.4 Obtaining Copies

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

5.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

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

5.1.6 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be used on copies provided to recipients only. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Carbons	Carbonized forms or "spot carbons" are not permissible. Interleaved carbons, if used, must be of good quality to preclude smudging and should be black.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "For Internal Revenue Service," Copies B, C, and D "For Recipient," and Copy E "For Withholding Agent."
Color Quality of Paper	<ul style="list-style-type: none"> Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering. Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.
Dimensions	<ul style="list-style-type: none"> The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ snap stub on the left side of the form. The snap feature is not required on substitutes. The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form. The depth of a substitute Copy A must be a minimum of 5 1/6 inches and a maximum of 5½ inches.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other Federal and State returns they file. Copy E may be used as a withholding agent's record/copy.

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

5.2.1 OMB Requirements

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

- The OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in **Part 6**.)

- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

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

5.2.3 Required Explanation to Users

All substitute forms (**Copy A only**) must state “For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**” (or “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” for Copy A of Form 1042-S).

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

Section 5.3 — Reproducible Copies of Forms

5.3.1 Introduction

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

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

Note: *Several IRS forms are provided electronically on the IRS home page and on the Federal Tax Forms CD-ROM, but Copy A of Forms 1096, the 1098 series, 1099 series, and 5498 series cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in Part 2 of this publication.*

5.3.2 Internet

You can download tax materials from the Internet.

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

5.3.3 IRS Federal Tax Forms CD-ROM

The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. The CD, **Pub. 1796**, Federal Tax Products on CD-ROM, will be available for the upcoming filing season. You may buy the CD-ROM on the Internet at **www.irs.gov/cdorders** or by calling 1-877-CDFORMS (1-877-233-6767).

5.3.4 GPO Supt. of Documents Bookstores

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

Section 5.4 — Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

Revenue Procedure 2001–50, 2001–45 I.R.B 437, which provides rules and specifications for private printing of 2001 substitute forms and statements to recipients, is superseded.

Part 6 Exhibits

Section 6.1 — Exhibits of Forms in the Revenue Procedure

6.1.1 Purpose

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

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

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

Exhibit B

8181 RECIPIENT'S/LENDER'S name, address, and telephone number 3.33"		65" VOID .33" CORRECTED 4.70"	OMB No. 1545-0901 2002 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification no. 1.70"	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$ 2.80"	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S/BORROWER'S name 3.40"		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.)		3 Refund of overpaid interest \$		
City, state, and ZIP code		4 2.83"		
Account number (optional)				
Form 1098		Cat. No. 14402K	Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page 7.30" 8.00" .85"				

8181 RECIPIENT'S/LENDER'S name, address, and telephone number		VOID CORRECTED	OMB No. 1545-0901 2002 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.)		3 Refund of overpaid interest \$		
City, state, and ZIP code		4		
Account number (optional)				
Form 1098		Cat. No. 14402K	Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

8181 RECIPIENT'S/LENDER'S name, address, and telephone number 11.00"		VOID CORRECTED	OMB No. 1545-0901 2002 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.)		3 Refund of overpaid interest \$		
City, state, and ZIP code		4		
Account number (optional)				
Form 1098		Cat. No. 14402K	Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

Exhibit C

8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2002 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$ 2.60*		
Street address (including apt. no.)		3.40*		
City, state, and ZIP code		2.83*		
Account number (optional)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service
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8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2002 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

Form 1098-E Cat. No. 25088U Department of the Treasury - Internal Revenue Service
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8484 VOID CORRECTED

RECIPIENT'S/LENDER'S name, address, and telephone number		OMB No. 1545-1576		2002 Form 1098-E Student Loan Interest Statement
RECIPIENT'S Federal identification no.	BORROWER'S social security number	1 Student loan interest received by lender		
BORROWER'S name		\$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)		2 Check if box 1 includes loan origination fees and/or capitalized interest <input type="checkbox"/>		

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

Exhibit D

8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574 2002 Form 1098-T		Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$	
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	7 Reimbursements or refunds of qualified tuition and related expenses from insurance contract \$	
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2003 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City, state, and ZIP code		9 Check if a graduate student <input type="checkbox"/>	10 Check if at least half-time student <input type="checkbox"/>	
Account number (optional)				

Form 1098-T Cat. No. 25087J Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574 2002 Form 1098-T		Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$	
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	7 Reimbursements or refunds of qualified tuition and related expenses from insurance contract \$	
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2003 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City, state, and ZIP code		9 Check if a graduate student <input type="checkbox"/>	10 Check if at least half-time student <input type="checkbox"/>	
Account number (optional)				

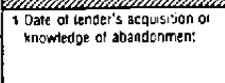
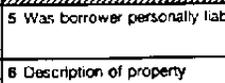
Form 1098-T Cat. No. 25087J Department of the Treasury - Internal Revenue Service
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8383 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574 2002 Form 1098-T		Tuition Payments Statement
FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$	
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year \$	4 Scholarships or grants \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
STUDENT'S name		5 Adjustments to scholarships or grants for a prior year \$	7 Reimbursements or refunds of qualified tuition and related expenses from insurance contract \$	
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2003 <input type="checkbox"/>	8 Check if at least half-time student <input type="checkbox"/>	
City, state, and ZIP code		9 Check if a graduate student <input type="checkbox"/>	10 Check if at least half-time student <input type="checkbox"/>	
Account number (optional)				

Form 1098-T Cat. No. 25087J Department of the Treasury - Internal Revenue Service

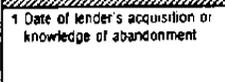
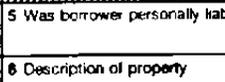
Exhibit E

8080 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.				OMB No. 1545-0677		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
						
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	\$		
BORROWER'S name		3 	4 Fair market value of property	\$		
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property				
Account number (optional)						

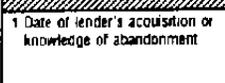
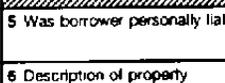
Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service
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8080 VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.				OMB No. 1545-0677		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
						
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	\$		
BORROWER'S name		3 	4 Fair market value of property	\$		
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property				
Account number (optional)						

Form 1099-A Cat. No. 14412G Department of the Treasury - Internal Revenue Service
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LENDER'S name, street address, city, state, ZIP code, and telephone no.				OMB No. 1545-0677		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
						
LENDER'S Federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	\$		
BORROWER'S name		3 	4 Fair market value of property	\$		
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Description of property				
Account number (optional)						

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

Exhibit F

7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2002 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
PAYER'S Federal identification number		2 Stocks, bonds, etc. \$	Reported to IRS <input type="checkbox"/>	Gross proceeds 1.90*	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		3 Bartering \$	4 Federal income tax withheld \$ 3.90*		
RECIPIENT'S name		5 Description Regulated Futures Contracts			
Street address (including apt. no.)		6 Profit or (loss) realized in 2002 \$ 1.40*	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$ 1.40*		
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/2002 \$			
Account number (optional)		9 Aggregate profit or (loss) \$ 4.15*			
2nd TIN not.					

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service
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7979 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2002 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
PAYER'S Federal identification number		2 Stocks, bonds, etc. \$	Reported to IRS <input type="checkbox"/>	Gross proceeds	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		3 Bartering \$	4 Federal income tax withheld \$		
RECIPIENT'S name		5 Description Regulated Futures Contracts			
Street address (including apt. no.)		6 Profit or (loss) realized in 2002 \$	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$		
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/2002 \$			
Account number (optional)		9 Aggregate profit or (loss) \$			
2nd TIN not.					

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service
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7979 VOID CORRECTED

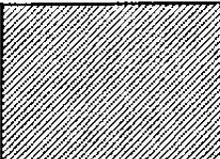
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2002 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.			
PAYER'S Federal identification number		2 Stocks, bonds, etc. \$	Reported to IRS <input type="checkbox"/>	Gross proceeds	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S identification number		3 Bartering \$	4 Federal income tax withheld \$		
RECIPIENT'S name		5 Description Regulated Futures Contracts			
Street address (including apt. no.)		6 Profit or (loss) realized in 2002 \$	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$		
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/2002 \$			
Account number (optional)		9 Aggregate profit or (loss) \$			
2nd TIN not.					

Form 1099-B Cat. No. 14411V Department of the Treasury - Internal Revenue Service
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Exhibit G

8585

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CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424		<p style="text-align: center; font-size: 2em;">2002</p> <p>Form 1099-C</p>	<p>Cancellation of Debt</p>
CREDITOR'S Federal identification number	DEBTOR'S identification number			1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4				
Street address (including apt. no.)		\$					
City, state, and ZIP code		5 Debt description					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property				
		\$					

Form 1099-C

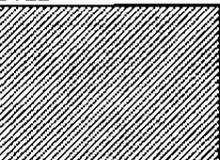
Cat. No. 26280W

Department of the Treasury - Internal Revenue Service

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8585

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CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424		<p style="text-align: center; font-size: 2em;">2002</p> <p>Form 1099-C</p>	<p>Cancellation of Debt</p>
CREDITOR'S Federal identification number	DEBTOR'S identification number			1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4				
Street address (including apt. no.)		\$					
City, state, and ZIP code		5 Debt description					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property				
		\$					

Form 1099-C

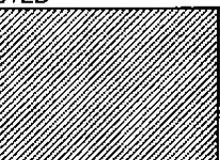
Cat. No. 26280W

Department of the Treasury - Internal Revenue Service

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8585

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CREDITOR'S name, street address, city, state, and ZIP code				OMB No. 1545-1424		<p style="text-align: center; font-size: 2em;">2002</p> <p>Form 1099-C</p>	<p>Cancellation of Debt</p>
CREDITOR'S Federal identification number	DEBTOR'S identification number			1 Date canceled	2 Amount of debt canceled		
DEBTOR'S name		3 Interest if included in box 2	4				
Street address (including apt. no.)		\$					
City, state, and ZIP code		5 Debt description					
Account number (optional)		6 Check for bankruptcy <input type="checkbox"/>	7 Fair market value of property				
		\$					

Form 1099-C

Cat. No. 26280W

Department of the Treasury - Internal Revenue Service

Exhibit H

9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 2002 Form 1099-DIV	Dividends and Distributions
		2a Total capital gain distr.		
		2b 28% rate gain		
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain	2d Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2e Section 1202 gain	3 Nontaxable distributions	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	
		\$	\$	

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

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 2002 Form 1099-DIV	Dividends and Distributions
		2a Total capital gain distr.		
		2b 28% rate gain		
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain	2d Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2e Section 1202 gain	3 Nontaxable distributions	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	
		\$	\$	

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

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9191 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 2002 Form 1099-DIV	Dividends and Distributions
		2a Total capital gain distr.		
		2b 28% rate gain		
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain	2d Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2e Section 1202 gain	3 Nontaxable distributions	
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	
		\$	\$	

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

Exhibit I

8888

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$ 1.40	OMB No. 1545-0120 2002 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S Federal identification number	RECIPIENT'S identification number	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld \$
RECIPIENT'S name		5	6 Taxable grants \$		8 Check if box 2 is trade or business income <input type="checkbox"/>
Street address (including apt. no.)		7 Agriculture payments \$	1.15		
City, state, and ZIP code					
Account number (optional)					

Form 1099-G

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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8888

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 2002 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S Federal identification number	RECIPIENT'S identification number	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld \$
RECIPIENT'S name		5	6 Taxable grants \$		8 Check if box 2 is trade or business income <input type="checkbox"/>
Street address (including apt. no.)		7 Agriculture payments \$	1.15		
City, state, and ZIP code					
Account number (optional)					

Form 1099-G

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 2002 Form 1099-G	Certain Government Payments Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
PAYER'S Federal identification number	RECIPIENT'S identification number	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld \$
RECIPIENT'S name		5	6 Taxable grants \$		8 Check if box 2 is trade or business income <input type="checkbox"/>
Street address (including apt. no.)		7 Agriculture payments \$	1.15		
City, state, and ZIP code					
Account number (optional)					

Form 1099-G

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

Exhibit J

9292

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2002 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		
RECIPIENT'S name		2 Early withdrawal penalty \$ ← 1.40* →	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
Account number (optional) ← 2.80* →	2nd TIN not. <input type="checkbox"/>	← 4.15* →		
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

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For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2002 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$		
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

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For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

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9292

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2002 Interest Income	
		Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$		
Form 1099-INT		Cat. No. 14410K		Department of the Treasury - Internal Revenue Service

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For
Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Exhibit K

9393 VOID CORRECTED 4.50"

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2002 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Accelerated death benefits paid \$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no. ← 1.40" →	
POLICYHOLDER'S name ← 3.40" →		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.) ← 2.60" →		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form 1099-LTC Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2002 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Accelerated death benefits paid \$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form 1099-LTC Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

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9393 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Gross long-term care benefits paid \$	OMB No. 1545-1519 2002 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Accelerated death benefits paid \$		
PAYER'S Federal identification number	POLICYHOLDER'S identification number	3 Check one: <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount	INSURED'S social security no.	
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City, state, and ZIP code		City, state, and ZIP code		
Account number (optional)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form 1099-LTC Cat. No. 23021Z Department of the Treasury - Internal Revenue Service

Exhibit L

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9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional) 2nd TIN not. <input type="checkbox"/> 15		1 Rents	\$	1.40	OMB No. 1545-0115 2002 Form 1099-MISC	Miscellaneous Income
		2 Royalties	\$			
		3 Other income	\$	4 Federal income tax withheld	\$	
		5 Fishing boat proceeds	\$	6 Medical and health care payments	\$	
		7 Nonemployee compensation	\$	8 Substitute payments in lieu of dividends or interest	\$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$	10 Crop insurance proceeds	\$	
		11	\$	12	\$	
		13 Excess golden parachute payments	\$	14 Gross proceeds paid to an attorney	\$	
		16 State tax withheld	\$	17 State/Payer's state no.	18 State income	
		\$	\$	\$	\$	

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

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1.00"

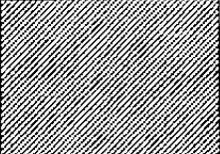
9595 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional) 2nd TIN not. <input type="checkbox"/> 15		1 Rents	\$	OMB No. 1545-0115 2002 Form 1099-MISC	Miscellaneous Income
		2 Royalties	\$		
		3 Other income	\$	4 Federal income tax withheld	\$
		5 Fishing boat proceeds	\$	6 Medical and health care payments	\$
		7 Nonemployee compensation	\$	8 Substitute payments in lieu of dividends or interest	\$
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$	10 Crop insurance proceeds	\$
		11	\$	12	\$
		13 Excess golden parachute payments	\$	14 Gross proceeds paid to an attorney	\$
		16 State tax withheld	\$	17 State/Payer's state no.	18 State income
		\$	\$	\$	\$

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

Exhibit M

9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517			
				2002			
		Form 1099-MSA		Distributions From an Archer MSA or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions			$\$ \xrightarrow{1.40} \xrightarrow{1.40} \$$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death			$\$ \xrightarrow{3.40} \xrightarrow{3.90} \$$	
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>					
City, state, and ZIP code							
Account number (optional)							

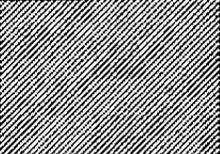
Form **1099-MSA**

Cat. No. 23114L

Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517			
				2002			
		Form 1099-MSA		Distributions From an Archer MSA or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions			$\$ \quad \quad \quad \$$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death			$\$ \quad \quad \quad \$$	
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>					
City, state, and ZIP code							
Account number (optional)							

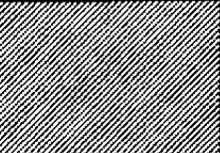
Form **1099-MSA**

Cat. No. 23114L

Department of the Treasury - Internal Revenue Service

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9494 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code				OMB No. 1545-1517			
				2002			
		Form 1099-MSA		Distributions From an Archer MSA or Medicare+Choice MSA Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.			
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions			$\$ \quad \quad \quad \$$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death			$\$ \quad \quad \quad \$$	
Street address (including apt. no.)		5 Medicare+Choice MSA <input type="checkbox"/>					
City, state, and ZIP code							
Account number (optional)							

Form **1099-MSA**

Cat. No. 23114L

Department of the Treasury - Internal Revenue Service

Exhibit N

9696

VOID

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2002	OMB No. 1545-0117 2002 Form 1099-OID	Original Issue Discount
		\$ 1.40		
		2 Other periodic interest		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	
RECIPIENT'S name		5 Description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5496, and W-2G.
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)		2nd TIN not		
2.80		<input type="checkbox"/>		

Form 1099-OID

Cat. No. 14421R

Department of the Treasury - Internal Revenue Service

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9696

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2002	OMB No. 1545-0117 2002 Form 1099-OID	Original Issue Discount
		\$		
		2 Other periodic interest		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	
RECIPIENT'S name		5 Description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5496, and W-2G.
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)		2nd TIN not		
		<input type="checkbox"/>		

Form 1099-OID

Cat. No. 14421R

Department of the Treasury - Internal Revenue Service

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VOID

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2002	OMB No. 1545-0117 2002 Form 1099-OID	Original Issue Discount
		\$		
		2 Other periodic interest		
		\$		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	
RECIPIENT'S name		5 Description		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5496, and W-2G.
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
City, state, and ZIP code		7 Investment expenses		
Account number (optional)		2nd TIN not		
		<input type="checkbox"/>		

Form 1099-OID

Cat. No. 14421R

Department of the Treasury - Internal Revenue Service

Exhibit O

9797

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$ 1.40	OMB No. 1545-0118 2002 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions \$		
		3 Per-unit retain allocations \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations \$		
Street address (including apt. no.)		6 \$	7 Investment credit \$	
City, state, and ZIP code		8 Work opportunity credit \$	9 Patron's AMT adjustment \$	
Account number (optional) -2.80	2nd TIN not. <input type="checkbox"/>	4.15		

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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9797

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118 2002 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions \$		
		3 Per-unit retain allocations \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations \$		
Street address (including apt. no.)		6 \$	7 Investment credit \$	
City, state, and ZIP code		8 Work opportunity credit \$	9 Patron's AMT adjustment \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>			

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118 2002 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions \$		
		3 Per-unit retain allocations \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations \$		
Street address (including apt. no.)		6 \$	7 Investment credit \$	
City, state, and ZIP code		8 Work opportunity credit \$	9 Patron's AMT adjustment \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>			

Form 1099-PATR

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

Exhibit P

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PAYER'S name, street address, city, state, ZIP code, and telephone number 3.0"		1 Gross distribution \$	OMB No. 1545-1780 2002 Form 1099-Q	
		2 Earnings \$		
PAYER'S Federal Identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee rollover <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Check one: Private <input type="checkbox"/> State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		3.0"		
City, state, and ZIP code				
Account number (optional)				
3.4"				

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service
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1111 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$	OMB No. 1545-1780 2002 Form 1099-Q	
		2 Earnings \$		
PAYER'S Federal Identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee rollover <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Check one: Private <input type="checkbox"/> State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		3.0"		
City, state, and ZIP code				
Account number (optional)				
3.4"				

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$	OMB No. 1545-1780 2002 Form 1099-Q	
		2 Earnings \$		
PAYER'S Federal Identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee rollover <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Check one: Private <input type="checkbox"/> State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		3.0"		
City, state, and ZIP code				
Account number (optional)				
3.4"				

Form **1099-Q** Cat. No. 32223J Department of the Treasury - Internal Revenue Service
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Exhibit Q

9898 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		2002 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ _____		2a Taxable amount			
		\$ _____		Total distribution		1.25" Copy A	
		2b Taxable amount not determined <input type="checkbox"/>		2.65" <input type="checkbox"/>		FOR	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld		Internal Revenue Service Center File with Form 1096.		
		\$ _____	\$ _____				
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$ _____		\$ _____			
Street address (including apt. no.)		7 Distribution code	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$ _____	\$ _____	\$ _____			
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions %			
		\$ _____		\$ _____			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$ _____		\$ _____		\$ _____	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$ _____		\$ _____		\$ _____	

Form 1099-R Cat. No. 144360 Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		2002 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ _____		2a Taxable amount			
		\$ _____		Total distribution		1.25" Copy A	
		2b Taxable amount not determined <input type="checkbox"/>		2.65" <input type="checkbox"/>		FOR	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld		Internal Revenue Service Center File with Form 1096.		
		\$ _____	\$ _____				
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$ _____		\$ _____			
Street address (including apt. no.)		7 Distribution code	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$ _____	\$ _____	\$ _____			
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions %			
		\$ _____		\$ _____			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$ _____		\$ _____		\$ _____	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$ _____		\$ _____		\$ _____	

Form 1099-R Cat. No. 144360 Department of the Treasury - Internal Revenue Service

Exhibit R

7575 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing 1.40'	OMB No. 1545-0997 2002 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S Federal identification number 1.70'	TRANSFEROR'S identification number 1.70'	3 Address or legal description (including city, state, and ZIP code) 2.80'		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
Account number (optional)		5 Buyer's part of real estate tax \$		

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2002 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
Account number (optional)		5 Buyer's part of real estate tax \$		

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2002 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S Federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration. <input type="checkbox"/>		
Account number (optional)		5 Buyer's part of real estate tax \$		

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

Exhibit S

2528

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-11) \$	OMB No. 1545-0747 2002 Form 5498
		2 Rollover contributions \$	
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$
Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$
Account number (optional)		10 Roth IRA contributions \$	11 Coverdell ESA contributions \$

IRA and Coverdell ESA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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2528

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-11) \$	OMB No. 1545-0747 2002 Form 5498
		2 Rollover contributions \$	
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$
Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$
Account number (optional)		10 Roth IRA contributions \$	11 Coverdell ESA contributions \$

IRA and Coverdell ESA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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2528

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-11) \$	OMB No. 1545-0747 2002 Form 5498
		2 Rollover contributions \$	
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$
Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> Coverdell ESA <input type="checkbox"/>	
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$
Account number (optional)		10 Roth IRA contributions \$	11 Coverdell ESA contributions \$

IRA and Coverdell ESA Contribution Information

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

Exhibit 1

2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002 \$	OMB No. 1545-151B 2002 Form 5498-MSA
		2 Total contributions made in 2002 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total Archer MSA contributions made in 2003 for 2002 \$	
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
Street address (including apt. no.)		6 Medicare+Choice MSA <input type="checkbox"/>	
City, state, and ZIP code			
Account number (optional)			

Archer MSA or Medicare+Choice MSA Information

Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498-MSA Cat. No. 23097L Department of the Treasury - Internal Revenue Service

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2727 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002 \$	OMB No. 1545-151B 2002 Form 5498-MSA
		2 Total contributions made in 2002 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total Archer MSA contributions made in 2003 for 2002 \$	
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
Street address (including apt. no.)		6 Medicare+Choice MSA <input type="checkbox"/>	
City, state, and ZIP code			
Account number (optional)			

Archer MSA or Medicare+Choice MSA Information

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Form 5498-MSA Cat. No. 23097L Department of the Treasury - Internal Revenue Service

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TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002 \$	OMB No. 1545-151B 2002 Form 5498-MSA
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City, state, and ZIP code			
Account number (optional)			

Archer MSA or Medicare+Choice MSA Information

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Form 5498-MSA Cat. No. 23097L Department of the Treasury - Internal Revenue Service

Exhibit U

3238232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	3.00"	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers 9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	1.45" 1.45"	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier 10 Window 12 Second I.D. 14 State income tax withheld
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	2.85"	Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	Signature Date	

OMB No. 1545-0238

2002

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

File with Form 1096.

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For Internal Revenue Service Center

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

3238232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	3.00"	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers 9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	1.45" 1.45"	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier 10 Window 12 Second I.D. 14 State income tax withheld
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OMB No. 1545-0238

2002

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

File with Form 1096.

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For Internal Revenue Service Center

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

3238232 CORRECTED

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	3.00"	1 Gross winnings 3 Type of wager 5 Transaction 7 Winnings from identical wagers 9 Winner's taxpayer identification no. 11 First I.D. 13 State/Payer's state identification no.	1.45" 1.45"	2 Federal income tax withheld 4 Date won 6 Race 8 Cashier 10 Window 12 Second I.D. 14 State income tax withheld
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OMB No. 1545-0238

2002

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

File with Form 1096.

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For Internal Revenue Service Center

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

Exhibit V

Form **1042-S**

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

2002

OMB No. 1545-0096

Copy A for
Internal Revenue Service

Department of the Treasury
Internal Revenue Service

VOID CORRECTED PRO-RATA BASIS REPORTING

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> OI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> OI-EIN			
10 WITHHOLDING AGENT'S name and address (including ZIP code)				15 Recipient's country of residence for tax purposes		16 Country code	
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code	
11 Recipient's account number (optional)				12 Recipient code			
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)				19 NQI's/Flow-through entity's address			
				20 NQI's/Flow-through entity's TIN, if any ▶			
				21 PAYER'S name and TIN (if different from withholding agent's)			
22 State income tax withheld		23 Payer's state tax no.		24 Name of state			

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

Cat. No. 11386R

Form **1042-S** (2002)

8.00"

Form **1042-S**

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

2002

OMB No. 1545-0096

Copy A for
Internal Revenue Service

Department of the Treasury
Internal Revenue Service

VOID CORRECTED PRO-RATA BASIS REPORTING

1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient
9 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> OI-EIN				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> OI-EIN			
10 WITHHOLDING AGENT'S name and address (including ZIP code)				15 Recipient's country of residence for tax purposes		16 Country code	
				17 NONQUALIFIED INTERMEDIARY'S (NQI's)/ FLOW-THROUGH ENTITY'S name		18 Country code	
11 Recipient's account number (optional)				12 Recipient code			
13 RECIPIENT'S name (first name, initial, and last name), street address, city or town, province or state, and country (including postal code)				19 NQI's/Flow-through entity's address			
				20 NQI's/Flow-through entity's TIN, if any ▶			
				21 PAYER'S name and TIN (if different from withholding agent's)			
22 State income tax withheld		23 Payer's state tax no.		24 Name of state			

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

Cat. No. 11386R

Form **1042-S** (2002)