

Revenue Procedure 2025-22

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



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

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

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Part 1

General Information

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

1.1.1 Purpose

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

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

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for the following information returns.

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

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

1.1.3 Scope

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

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

In general, section 6011 of the Code authorizes the Secretary of Treasury to publish regulations that require filers to file information returns according to those regulations and the corresponding forms and instructions. A filer who is required to file **10** or more information returns during a calendar year **must** file those returns electronically. See *Electronic filing of returns*, later, for more information.

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

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

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

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

1.1.4 For More Information

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



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



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



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



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



Further information impacting Pub. 1179, such as issues arising after its final release, will be posted on IRS.gov at [IRS.gov/Pub1179](https://www.irs.gov/pub1179).

1.1.5 What's New

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

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

New Form 1099-DA. Information about the new Form 1099-DA, Digital Asset Proceeds from Broker Transactions, has been added, throughout. For more information on the Form 1099-DA, go to [IRS.gov/Form1099DA](https://www.irs.gov/Form1099DA).

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

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

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

Available Instructions

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

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

You can also obtain the latest developments for each of the forms and instructions listed here by going to their information pages at [IRS.gov](https://www.irs.gov). See the separate instructions for each form on the webpage via the link.

Section 1.2 – Definitions

1.2.1 Form Recipient

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

1.2.2 Filer

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

1.2.3 Substitute Form

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

1.2.4 Substitute Form Recipient Statement (Recipient Statement)

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

1.2.5 Composite Substitute Statement

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

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

1.3.1 Introduction

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

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

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

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

You may also contact the Substitute Forms Program via email at substituteforms@irs.gov. Please enter “Substitute Forms” on the subject line.

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

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

1.3.2 Logos, Slogans, and Advertisements

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

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

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

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

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

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

or email them to substituteforms@irs.gov.

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

1.3.3 Copy A Specifications

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

Penalties. The amounts of the penalty for returns required to be filed in 2025 is shown under [Penalties](#) in part O of the 2025 General Instructions for Certain Information Returns.

1.3.4 Copy B and Copy C Specifications

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

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

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

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

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

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

Part 2

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

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

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

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

These forms in their fillable formats can be found at [IRS.gov/FormsPubs](https://www.irs.gov/forms-pubs).

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

- Copy A of privately printed substitutes of the forms listed above must be exact replicas of the official forms with respect to layout and content. Use the official form, found on IRS.gov, printed actual size on an 8½ inch by 11 inch sheet of paper. The forms will print one to a page.
- All printing must be in high quality nongloss black ink.
- Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.

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

2.1.2 General Requirements

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

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.3 Color and Paper Quality

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

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

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

2.1.4 Chemical Transfer Paper

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

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

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

2.1.5 Printing

All print on Copy A of Forms 1098, 1098-E, 1098-F, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 1099-SB, 3921, and 5498; and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the 4-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

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

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

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

Separation between fields must be 0.1 inch.

Other printing requirements are discussed in *Sections 2.1.6 through 2.1.10*.

2.1.6 OCR Specifications

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

The following testers and ranges are acceptable.

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

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

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

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

- *MacBeth PCM-II.* The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from 0.01 minimum to 0.06 maximum.
- *Kidder 082A.* The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from 0.12 minimum to 0.21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address.

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

2.1.7 Typography

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

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

2.1.8 Dimensions

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

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

There is a 0.33-inch top margin from the top of the corrected box, and a 0.2- to 0.25-inch right margin, with a $\pm \frac{1}{20}$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A* through *DD* in *Part 6* for correct form measurements.

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

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

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

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

2.1.9 Perforation

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

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

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

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

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

2.1.10 Required Inclusions/ Exclusions

You must include the Office of Management and Budget (OMB) number on Copies A and Form 1096 in the same location as on the official form.

The following Privacy Act and Paperwork Reduction Act Notice phrases must be printed on Copy A of the forms as follows.

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

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

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

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

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

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

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

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

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

2.2.1 Recipient Information

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

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

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

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

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

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

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

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

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

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pinfeed holes. Pinfeed holes must not be present on forms filed with the IRS.
- Do **not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).

- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan these types of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4 Where To File

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

Part 3

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

Section 3.1 – General

3.1.1 Purpose

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

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

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

3.2.1 Substitute Form W-2G (Copy A)

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

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It must also be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 inch), 1 point (0.015 inch), or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 1/2 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33-inch top margin from the top of the corrected box, and a 1/2-inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's Symbol	The GPO symbol must not be printed on substitute Forms W-2G. Instead, the EIN of the form's printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Cat. No.	The Cat. No. shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

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

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

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

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

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

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

Forms 1099-B and 1099-DA. For transactions reportable on Form 8949, Sales and Other Dispositions of Capital Assets, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that the date acquired is known. For 2025 dispositions, the substitute Forms 1099-B and 1099-DA may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

1. Short-term transactions for which basis is reported to the IRS—Report on Form 8949, **Part I**, with **box A** checked for Form 1099-B or **Part I**, with **box G** checked for Form 1099-DA.

2. Short-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part I**, with **box B** checked for Form 1099-B or **Part I**, with **box H** checked for Form 1099-DA.
3. Long-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part II**, with **box D** checked for Form 1099-B or **Part II**, with **box J** checked for Form 1099-DA.
4. Long-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part II**, with **box E** checked for Form 1099-B or **Part II**, with **box K** checked for Form 1099-DA.
5. Transactions for which basis **is not** reported to the IRS and for which short-term or long-term determination is unknown (to Broker). You must determine short term or long term based on your records and report on Form 8949, **Part I**, with **box B or box H** checked, or on Form 8949, **Part II**, with **box E or box K** checked, as appropriate.

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

For 2025 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note. You cannot make this change on Copy A.

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

must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

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

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

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

Section 4.2 – Composite Statements

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

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

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

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

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

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

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

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

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

Exceptions.

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

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

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

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

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

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

**4.3.2
Added Legend
for Providing
Additional Form
1099-B
Information**

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

Section 4.4 – Required Legends

**4.4.1
Required
Legends for
Forms 1098**

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

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

4.4.2

Required Legends for Forms 1099 and W-2G

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

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

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

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

4.5.1 Copies

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

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

4.5.2 Arrangement of Assembly

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

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

Form	Title
1098-T	Copy B “For Student.”
1098-E and 1099-A	Copy B “For Borrower.”
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B “For Recipient.”
1099-C	Copy B “For Debtor.”
1099-CAP	Copy B “For Shareholder.”
1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, and 1099-OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient's state income tax return, when required.”
1099-K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipient's state income tax return, when required.”
1099-LS	Copy B “For Payment Recipient”; Copy C “For Issuer”
1099-LTC	Copy B “For Policyholder”; Copy C “For Insured”
1099-R	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required.”
1099-S	Copy B “For Transferor.”
1099-SA	Copy B “For Recipient.”
1099-SB	Copy B “For Seller.”
3921	Copy B “For Employee”; Copy C “For Corporation.”
3922	Copy B “For Employee.”
5498-ESA and 5498-QA	Copy B “For Beneficiary.”
W-2G	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state, city, or local income tax return, if required.”; Copy D “For Payer”.
1042-S	Copy B “For Recipient”; Copy C “For Recipient” and “Attach to any federal tax return you file”; Copy D “For Recipient” and “Attach to any state tax return you file”

4.5.3 Perforations

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

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

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

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

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

4.6.2 Consent

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

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31, 2026 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 10), due date immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal will also be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.

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

4.6.3 Format, Posting, and Notification

Additionally, you must:

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

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

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

For electronic furnishing of:

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

Part 5

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

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

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

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

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

5.1.2 Revisions

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

5.1.3 Obtaining Copies

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

5.1.4 Instructions for Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000; for all other recipients, it means the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN, QI-EIN, WP-EIN, and WT-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note.** Digits must be separated by hyphens on paper statements in the formats listed.

- The term “Recipient’s GIIN” means the global intermediary identification number (GIIN) assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.

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

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

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

5.1.5 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The GPO symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printer’s EIN or the vendor code (preferred). See <i>Section 2.1.10</i> .
Box Entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and Quality of Ink	All printing must be in high quality nongloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015 inch) or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all four parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) “for Internal Revenue Service”; and Copies B, C, and D “for Recipient.”
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.
Dimensions	• The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format. • The official form is 8 inches wide x 11 inches deep, exclusive of a 1/2-inch snap stub on the left side of the form. The snap feature is not required on substitutes. • Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file.

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

5.2.1 OMB Requirements

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

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

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

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form; and
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.

For any copy other than Copy A, the OMB number must use one of the following formats.

1. OMB No. 1545-xxxx (preferred).
2. OMB # 1545-xxxx (acceptable).

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

5.2.3 Required Explanation to Users

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

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

Section 5.3 – Ordering Forms and Instructions

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

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

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

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

Section 5.4 – Effect on Other Revenue Procedures

5.4.1 Other Revenue Procedures

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

Part 6 Exhibits

Section 6.1 – Exhibits of Forms in This Revenue Procedure

6.1.1 Purpose

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

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

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

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

The printed area of all forms is 7.3 inches wide.

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

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

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

6.2 Exhibits

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

Do Not Staple6 9 6 9 Form 1096Annual Summary and Transmittal of U.S. Information ReturnsOMB No. 1545-0108 2025 FILER'S name2.17 in Street address (including room or suite number)1.33 in City or town, state or province, country, and ZIP or foreign postal code7.30 in Name of person to contactTelephone number Email addressFax number 1 Employer identification number 1.40 in2 Social security number 1.40 in3 Total number of forms 1.20 in4 Federal income tax withheld 1.40 in5 Total amount reported with this Form 1096 1.90 in 6 Enter an "X" in only one box below to indicate the type of form being filed.For Official Use Only <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 12.5%;">W-2G 32</td><td style="width: 12.5%;">1097-BTC 50</td><td style="width: 12.5%;">1098 81</td><td style="width: 12.5%;">1098-C 78</td><td style="width: 12.5%;">1098-E 84</td><td style="width: 12.5%;">1098-F 03</td><td style="width: 12.5%;">1098-Q 74</td><td style="width: 12.5%;">1098-T 83</td><td style="width: 12.5%;">1099- 80</td><td style="width: 12.5%;">1099-B 79</td><td style="width: 12.5%;">1099-C 85</td><td style="width: 12.5%;">1099-CAP 73</td><td style="width: 12.5%;">1099-DA 7A</td><td style="width: 12.5%;">1099-DIV 91</td><td style="width: 12.5%;">1099-G 86</td><td style="width: 12.5%;">1099-INT 92</td><td style="width: 12.5%;">1099-K 10</td></tr><tr><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td></tr><tr><td>1099-LS 16</td><td>1099-LTC 93</td><td>1099-MISC 95</td><td>1099-NEC 71</td><td>1099-OID 96</td><td>1099-PATR 97</td><td>1099-Q 31</td><td>1099-QA 1A</td><td>1099- 98</td><td>1099-S 75</td><td>1099-SA 94</td><td>1099-SB 43</td><td>3921 25</td><td>3922 26</td><td>5498 28</td><td>5498-ESA 72</td><td>5498-QA 2A</td></tr><tr><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td><td>☐</td></tr><tr><td>5498-SA 27</td><td colspan="16">☐</td></tr></table> 11.00 in		W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099- 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DA 7A	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099- 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	5498-SA 27	☐															
W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099- 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DA 7A	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10																																																																						
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Exhibit B

Form 1097-BTC

5050 ☐ VOID ☐ CORRECTED		6.25in	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total OMB No. 1545-2197 \$ Form 1097-BTC 2a Code (Rev. April 2025) For calendar year	
FORM 1097-BTC ISSUER'S TIN		2b Unique identifier	
RECIPIENT'S name		3 Bond type	
Street address (including apt. no.)		4	
City or town, state or province, country, and ZIP or foreign postal code		5a January	
Form 1097-BTC issuer is (check one):		5b February	
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5c March	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5d April	
FORM 1097-BTC ISSUER'S TIN		5e May	
RECIPIENT'S TIN		5f June	
RECIPIENT'S name		5g July	
Street address (including apt. no.)		5h August	
City or town, state or province, country, and ZIP or foreign postal code		5i September	
Form 1097-BTC issuer is (check one):		5j October	
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5k November	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5l December	
FORM 1097-BTC ISSUER'S TIN		6 Comments	
RECIPIENT'S TIN			
RECIPIENT'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Form 1097-BTC issuer is (check one):			
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported			
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others			

Form **1097-BTC** (Rev. 4-2025)

Cat. No. 54293T

www.irs.gov/Form1097BTC

Department of the Treasury - Internal Revenue Service

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5050 ☐ VOID ☐ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

Form **1097-BTC** (Rev. 4-2025)

Cat. No. 54293T

www.irs.gov/Form1097BTC

Department of the Treasury - Internal Revenue Service

8181 ☐ VOID ☐ CORRECTED		Mortgage Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099 11 Mortgage acquisition date	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year _____	
		1 Mortgage interest received from payer(s)/borrower(s) \$	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date
		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		7 ☐ If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.	
City or town, state or province, country, and ZIP or foreign postal code		8 Address or description of property securing mortgage (see instructions)	
9 Number of properties securing the mortgage	10 Other		
Account number (see instructions)			

Form 1098 (Rev. 4-2025)

Cat. No. 14402K

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

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8181 ☐ VOID ☐ CORRECTED		Mortgage Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099 11 Mortgage acquisition date	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year _____	
		1 Mortgage interest received from payer(s)/borrower(s) \$	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$	3 Mortgage origination date
		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$	
Street address (including apt. no.)		7 ☐ If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.	
City or town, state or province, country, and ZIP or foreign postal code		8 Address or description of property securing mortgage (see instructions)	
9 Number of properties securing the mortgage	10 Other		
Account number (see instructions)			

Form 1098 (Rev. 4-2025)

Cat. No. 14402K

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

Exhibit D

Form 1098-C

7878 ☐ VOID ☐ CORRECTED		Contributions of Motor Vehicles, Boats, and Airplanes	
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 7.16 in		1 Date of contribution OMB No. 1545-1959 Form 1098-C (Rev. April 2025) For calendar year _____	
		2a Odometer mileage 2b Year 2c Make 2d Model	
		3 Vehicle or other identification number 2.80 in	
DONEE'S TIN DONOR'S TIN		4a ☐ Donee certifies that vehicle was sold in arm's length transaction to unrelated party 4b Date of sale 4c Gross proceeds from sale (see instructions) \$ _____	
DONOR'S name 3.40 in		2.45 in Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5a ☐ Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use 5b ☐ Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose 5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use 7.30 in	
6a Did you provide goods or services in exchange for the vehicle? Yes ☐ No ☐		.55 in	
6b Value of goods and services provided in exchange for the vehicle \$ _____		6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ☐	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ☐		.05 in	

Form **1098-C** (Rev. 4-2025) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

Exhibit E

Form 1098-E

☐ VOID ☐ CORRECTED		OMB No. 1545-1576 2025 Form 1098-E		Student Loan Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Student loan interest received by lender			
RECIPIENT'S TIN	BORROWER'S TIN	\$			
BORROWER'S name		\$			
Street address (including apt. no.)		\$			
City or town, state or province, country, and ZIP or foreign postal code		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004		Student Loan Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Account number (see instructions)		\$			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2025 Form 1098-E			
RECIPIENT'S TIN	BORROWER'S TIN	\$			
BORROWER'S name		\$			
Street address (including apt. no.)		\$		Student Loan Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
City or town, state or province, country, and ZIP or foreign postal code		\$			
Account number (see instructions)		\$			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2025 Form 1098-E			
RECIPIENT'S TIN	BORROWER'S TIN	\$			
BORROWER'S name		\$		Student Loan Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Street address (including apt. no.)		\$			
City or town, state or province, country, and ZIP or foreign postal code		\$			
Account number (see instructions)		\$			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576 2025 Form 1098-E			
RECIPIENT'S TIN		BORROWER'S TIN		\$	
BORROWER'S name		\$		\$	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
Account number (see instructions)		\$		\$	

Form 1098-E Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

Exhibit F**Form 1098-F**

0303 ☐ VOID ☐ CORRECTED				
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284	Fines, Penalties, and Other Amounts
		2 Amount to be paid for violation or potential violation	Form 1098-F (Rev. April 2025)	
		3 Restitution/remediation amount	For calendar year _____	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement	Copy A For Internal Revenue Service Center
PAYER'S name		6 Court or entity	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
		7 Case number		
Street address (including apt. no.)		8 Case name or names of parties to suit, order, or agreement		
		9 Code		
City or town, state or province, country, and ZIP or foreign postal code				www.irs.gov/Form1099

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

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0303 ☐ VOID ☐ CORRECTED				
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284	Fines, Penalties, and Other Amounts
		2 Amount to be paid for violation or potential violation	Form 1098-F (Rev. April 2025)	
		3 Restitution/remediation amount	For calendar year _____	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement	Copy A For Internal Revenue Service Center
PAYER'S name		6 Court or entity	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
		7 Case number		
Street address (including apt. no.)		8 Case name or names of parties to suit, order, or agreement		
		9 Code		
City or town, state or province, country, and ZIP or foreign postal code				www.irs.gov/Form1099

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

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0303 ☐ VOID ☐ CORRECTED				
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	OMB No. 1545-2284	Fines, Penalties, and Other Amounts
		2 Amount to be paid for violation or potential violation	Form 1098-F (Rev. April 2025)	
		3 Restitution/remediation amount	For calendar year _____	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement	Copy A For Internal Revenue Service Center
PAYER'S name		6 Court or entity	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
		7 Case number		
Street address (including apt. no.)		8 Case name or names of parties to suit, order, or agreement		
		9 Code		
City or town, state or province, country, and ZIP or foreign postal code				www.irs.gov/Form1099

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED		OMB No. 1545-2221 Form 1098-MA (Rev. April 2025) For calendar year _____		Mortgage Assistance Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S name, street address, city, state, ZIP code, and telephone no.					
FILER'S TIN	HOMEOWNER'S TIN				1 Total State HFA and homeowner mortgage payments
					\$
HOMEOWNER'S name					2 State HFA mortgage assistance payments
					\$
Street address (including apt. no.) (optional)		3 Homeowner mortgage payments	\$		
City, state, and ZIP code (optional)					
Account number (optional)					

Form **1098-MA** (Rev. 4-2025) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED		OMB No. 1545-2221 Form 1098-MA (Rev. April 2025) For calendar year _____		Mortgage Assistance Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S name, street address, city, state, ZIP code, and telephone no.					
FILER'S TIN	HOMEOWNER'S TIN				1 Total State HFA and homeowner mortgage payments
					\$
HOMEOWNER'S name					2 State HFA mortgage assistance payments
					\$
Street address (including apt. no.) (optional)		3 Homeowner mortgage payments	\$		
City, state, and ZIP code (optional)					
Account number (optional)					

Form **1098-MA** (Rev. 4-2025) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED		OMB No. 1545-2221 Form 1098-MA (Rev. April 2025) For calendar year _____		Mortgage Assistance Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S name, street address, city, state, ZIP code, and telephone no.					
FILER'S TIN	HOMEOWNER'S TIN				1 Total State HFA and homeowner mortgage payments
					\$
HOMEOWNER'S name					2 State HFA mortgage assistance payments
					\$
Street address (including apt. no.) (optional)		3 Homeowner mortgage payments	\$		
City, state, and ZIP code (optional)					
Account number (optional)					

Form **1098-MA** (Rev. 4-2025) Cat. No. 58017D www.irs.gov/Form1098MA Department of the Treasury - Internal Revenue Service

Exhibit H

Form 1098-Q

7474 ☐ VOID ☐ CORRECTED		ISSUER'S TIN		OMB No. 1545-2234	
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1.5 in		PARTICIPANT'S TIN 0.5 in		Form 1098-Q (Rev. April 2025)	
0.6 in		1b Annuity start date		2 Check if start date may be accelerated ☐ 0.4 in	
		3 Total premiums \$ _____		4 FMV of QLAC \$ _____	
PARTICIPANT'S name 0.5 in		5a January \$ _____	dd	5b February \$ _____	dd
Street address (including apt. no.) 0.6 in		5c March \$ _____	dd	5d April \$ _____	dd
		5e May \$ _____	dd	5f June \$ _____	dd
City or town, state or province, country, and ZIP or foreign postal code 0.3 in		5g July \$ _____	dd	5h August \$ _____	dd
		5i September \$ _____	dd	5j October \$ _____	dd
Account number (see instructions) 0.5 in		Plan number		5k November \$ _____	
Name of plan 0.5 in		Plan sponsor's EIN			
		1.0 in		0.4 in	

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For
Internal Revenue
Service Center

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

www.irs.gov/Form1099

Form **1098-Q** (Rev. 4-2025) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service
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7474 ☐ VOID ☐ CORRECTED		ISSUER'S TIN		OMB No. 1545-2234	
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		PARTICIPANT'S TIN		Form 1098-Q (Rev. April 2025)	
0.6 in		1b Annuity start date		2 Check if start date may be accelerated ☐ 0.4 in	
		3 Total premiums \$ _____		4 FMV of QLAC \$ _____	
PARTICIPANT'S name 0.5 in		5a January \$ _____	dd	5b February \$ _____	dd
Street address (including apt. no.) 0.6 in		5c March \$ _____	dd	5d April \$ _____	dd
		5e May \$ _____	dd	5f June \$ _____	dd
City or town, state or province, country, and ZIP or foreign postal code 0.3 in		5g July \$ _____	dd	5h August \$ _____	dd
		5i September \$ _____	dd	5j October \$ _____	dd
Account number (see instructions) 0.5 in		Plan number		5k November \$ _____	
Name of plan 0.5 in		Plan sponsor's EIN			
		1.0 in		0.4 in	

Copy A
For
Internal Revenue
Service Center

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

www.irs.gov/Form1099

Form **1098-Q** (Rev. 4-2025) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

8383 ☐ VOID ☐ CORRECTED		Tuition Statement Form 1098-T		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2025	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S employer identification no.	STUDENT'S TIN ☐	3		
STUDENT'S name		4 Adjustments made for a prior year \$		
Street address (including apt. no.)		5 Scholarships or grants \$		
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year \$		
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund \$

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED		Tuition Statement Form 1098-T		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2025	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S employer identification no.	STUDENT'S TIN ☐	3		
STUDENT'S name		4 Adjustments made for a prior year \$		
Street address (including apt. no.)		5 Scholarships or grants \$		
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year \$		
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund \$

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED		Tuition Statement Form 1098-T		
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 2025	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
FILER'S employer identification no.	STUDENT'S TIN ☐	3		
STUDENT'S name		4 Adjustments made for a prior year \$		
Street address (including apt. no.)		5 Scholarships or grants \$		
City or town, state or province, country, and ZIP or foreign postal code		6 Adjustments to scholarships or grants for a prior year \$		
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund \$

Form 1098-T Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Exhibit J

Form 1099-A

☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Date of lender's acquisition or knowledge of abandonment	
LENDER'S TIN	BORROWER'S TIN	2 Balance of principal outstanding	\$	
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Check if the borrower was personally liable for repayment of the debt ☐		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Date of lender's acquisition or knowledge of abandonment	
LENDER'S TIN	BORROWER'S TIN	2 Balance of principal outstanding	\$	
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Check if the borrower was personally liable for repayment of the debt ☐		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service
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☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Date of lender's acquisition or knowledge of abandonment	
LENDER'S TIN	BORROWER'S TIN	2 Balance of principal outstanding	\$	
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)		5 Check if the borrower was personally liable for repayment of the debt ☐		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

Exhibit K

Form 1099-B

7777 ☐ VOID ☐ CORRECTED				Applicable checkbox on Form 8949		OMB No. 1545-0715 2025 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1a Description of property (Example: 100 sh. XYZ Co.)		1b Date acquired		1c Date sold or disposed	
PAYER'S TIN		RECIPIENT'S TIN		1d Proceeds \$		1e Cost or other basis \$		Copy A For Internal Revenue Service Center 1.20 in For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
				1f Accrued market discount \$		1g Wash sale loss disallowed \$			
RECIPIENT'S name				2 Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐		3 Check if proceeds from: Collectibles ☐ QOF ☐			
Street address (including apt. no.)				4 Federal income tax withheld \$		5 Check if noncovered security ☐			
City or town, state or province, country, and ZIP or foreign postal code				6 Reported to IRS: Gross proceeds ☐ Net proceeds ☐		7 Check if loss is not allowed based on amount in 1d 2.60 in ☐		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
Account number (see instructions)			2nd TIN not ☐	8 Profit or (loss) realized in 2025 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2024 \$			
CUSIP number			FATCA filing requirement ☐	10 Unrealized profit or (loss) on open contracts—12/31/2025 \$		11 Aggregate profit or (loss) on contracts \$			
14 State name		15 State identification no.	16 State tax withheld \$	12 Check if basis reported to IRS ☐		13 Bartering 1.56 in			

Form **1099-B**
Cat. No. 14411V
www.irs.gov/Form1099B
Department of the Treasury - Internal Revenue Service

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7777 ☐ VOID ☐ CORRECTED				Applicable checkbox on Form 8949		OMB No. 1545-0715 2025 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1a Description of property (Example: 100 sh. XYZ Co.)		1b Date acquired		1c Date sold or disposed	
PAYER'S TIN		RECIPIENT'S TIN		1d Proceeds \$		1e Cost or other basis \$		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
				1f Accrued market discount \$		1g Wash sale loss disallowed \$			
RECIPIENT'S name				2 Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐		3 Check if proceeds from: Collectibles ☐ QOF ☐			
Street address (including apt. no.)				4 Federal income tax withheld \$		5 Check if noncovered security ☐			
City or town, state or province, country, and ZIP or foreign postal code				6 Reported to IRS: Gross proceeds ☐ Net proceeds ☐		7 Check if loss is not allowed based on amount in 1d ☐		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
Account number (see instructions)			2nd TIN not ☐	8 Profit or (loss) realized in 2025 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2024 \$			
CUSIP number			FATCA filing requirement ☐	10 Unrealized profit or (loss) on open contracts—12/31/2025 \$		11 Aggregate profit or (loss) on contracts \$			
14 State name		15 State identification no.	16 State tax withheld \$	12 Check if basis reported to IRS ☐		13 Bartering			

Form **1099-B**
Cat. No. 14411V
www.irs.gov/Form1099B
Department of the Treasury - Internal Revenue Service

8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt			
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Date of identifiable event _____	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
				2 Amount of debt discharged \$ _____	3 Interest, if included in box 2 \$ _____
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
DEBTOR'S name _____					
Street address (including apt. no.) _____		5 Check here if the debtor was personally liable for repayment of the debt ☒			
City or town, state or province, country, and ZIP or foreign postal code _____					
Account number (see instructions) _____		6 Identifiable event code _____	7 Fair market value of property \$ _____		

Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt			
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Date of identifiable event _____	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
				2 Amount of debt discharged \$ _____	3 Interest, if included in box 2 \$ _____
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
DEBTOR'S name _____					
Street address (including apt. no.) _____		5 Check here if the debtor was personally liable for repayment of the debt ☐			
City or town, state or province, country, and ZIP or foreign postal code _____					
Account number (see instructions) _____		6 Identifiable event code _____	7 Fair market value of property \$ _____		

Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt			
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Date of identifiable event _____	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
				2 Amount of debt discharged \$ _____	3 Interest, if included in box 2 \$ _____
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
DEBTOR'S name _____					
Street address (including apt. no.) _____		5 Check here if the debtor was personally liable for repayment of the debt ☐			
City or town, state or province, country, and ZIP or foreign postal code _____					
Account number (see instructions) _____		6 Identifiable event code _____	7 Fair market value of property \$ _____		

Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

7A 7A

☐ VOID
 ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949		OMB No. 1545-2330 2025 Form 1099-DA		Digital Asset Proceeds From Broker Transactions			
FILER'S TIN RECIPIENT'S TIN		1a Code for digital asset							
		1b Name of digital asset							
RECIPIENT'S name		1c Number of units							
Street address (including apt. no.)		1d Date acquired			1e Date sold or disposed				
City or town, state or province, country, and ZIP or foreign postal code		1f Proceeds \$		1g Cost or other basis \$					
Account number		1h Accrued market discount \$		1i Wash sales loss disallowed \$					
CUSIP number		2 Check if basis reported to IRS ☐		3a Reported to IRS: ☐ Gross proceeds ☐ Net proceeds		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.			
5 Check if loss is not allowed based on amount in 1f ☐		6 Gain or loss: ← 0.20 in ☐ Short-term ☐ Ordinary ☐ Long-term		3b Check if proceeds from: ☒ Reserved for future use ☐ QOF				4 Federal income tax withheld \$	
9 Check if digital asset is a noncovered security ☐		7 Check if 1f is only cash ☐		8 Check if broker relied on customer-provided acquisition information ☐					
11b If 11a checked, number of transactions		11c For aggregate reporting of specified NFTs, aggregate gross proceeds reported in 1f that are attributable to first sales by creator or minter \$		12a Number of units transferred in				12b If transferred in, provide transfer-in date	
14 State name		15 State identification no.		16 State tax withheld \$		13			

Form 1099-DA

Cat. No. 735671

www.irs.gov/Form1099DA

Department of the Treasury - Internal Revenue Service

9191

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

PAYER'S TIN

RECIPIENT'S TIN

RECIPIENT'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

11 FATCA filing requirement

2nd TIN not.

1a Total ordinary dividends

\$

1b Qualified dividends

\$

2a Total capital gain distr.

\$

2c Section 1202 gain

\$

2e Section 897 ordinary dividends

\$

3 Nondividend distributions

\$

5 Section 199A dividends

\$

7 Foreign tax paid

\$

9 Cash liquidation distributions

\$

12 Exempt-interest dividends

\$

14 State

15 State identification no.

16 State tax withheld

\$

OMB No. 1545-0110

Form **1099-DIV**

(Rev. January 2024)

For calendar year

2b Unrecap. Sec. 1250 gain

\$

2d Collectibles (28%) gain

\$

2f Section 897 capital gain

\$

4 Federal income tax withheld

\$

6 Investment expenses

\$

8 Foreign country or U.S. possession

10 Noncash liquidation distributions

\$

13 Specified private activity bond interest dividends

\$

Dividends and Distributions

Copy A For Internal Revenue Service Center

File with Form 1096.

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

Form **1099-DIV** (Rev. 1-2024)

Cat. No. 14415N

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

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9191

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

PAYER'S TIN

RECIPIENT'S TIN

RECIPIENT'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

11 FATCA filing requirement

2nd TIN not.

1a Total ordinary dividends

\$

1b Qualified dividends

\$

2a Total capital gain distr.

\$

2c Section 1202 gain

\$

2e Section 897 ordinary dividends

\$

3 Nondividend distributions

\$

5 Section 199A dividends

\$

7 Foreign tax paid

\$

9 Cash liquidation distributions

\$

12 Exempt-interest dividends

\$

14 State

15 State identification no.

16 State tax withheld

\$

OMB No. 1545-0110

Form **1099-DIV**

(Rev. January 2024)

For calendar year

2b Unrecap. Sec. 1250 gain

\$

2d Collectibles (28%) gain

\$

2f Section 897 capital gain

\$

4 Federal income tax withheld

\$

6 Investment expenses

\$

8 Foreign country or U.S. possession

10 Noncash liquidation distributions

\$

13 Specified private activity bond interest dividends

\$

Dividends and Distributions

Copy A For Internal Revenue Service Center

File with Form 1096.

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

Form **1099-DIV** (Rev. 1-2024)

Cat. No. 14415N

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year
		2 State or local income tax refunds, credits, or offsets \$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$
		7 Agriculture payments \$	8 Check if box 2 is trade or business income ☐
Street address (including apt. no.)		9 Market gain \$	
City or town, state or province, country, and ZIP or foreign postal code		10a State	10b State identification no.
Account number (see instructions)	2nd TIN not ☐	11 State income tax withheld \$	

Form **1099-G** (Rev. 3-2024) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year
		2 State or local income tax refunds, credits, or offsets \$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$
		7 Agriculture payments \$	8 Check if box 2 is trade or business income ☐
Street address (including apt. no.)		9 Market gain \$	
City or town, state or province, country, and ZIP or foreign postal code		10a State	10b State identification no.
Account number (see instructions)	2nd TIN not ☐	11 State income tax withheld \$	

Form **1099-G** (Rev. 3-2024) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year
		2 State or local income tax refunds, credits, or offsets \$	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name		5 RTAA payments \$	6 Taxable grants \$
		7 Agriculture payments \$	8 Check if box 2 is trade or business income ☐
Street address (including apt. no.)		9 Market gain \$	
City or town, state or province, country, and ZIP or foreign postal code		10a State	10b State identification no.
Account number (see instructions)	2nd TIN not ☐	11 State income tax withheld \$	

Form **1099-G** (Rev. 3-2024) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

Exhibit P

Form 1099-INT

9292 ☐ VOID ☐ CORRECTED							
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income	
		1 Interest income		Form 1099-INT (Rev. January 2024)			
		\$		For calendar year _____			
		2 Early withdrawal penalty				Copy A	
		\$					
PAYER'S TIN	RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations				For Internal Revenue Service Center	
		\$					
RECIPIENT'S name		4 Federal income tax withheld		5 Investment expenses		File with Form 1096.	
		\$		\$			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. territory		For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
		\$					
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest			
		\$		\$			
		10 Market discount		11 Bond premium			
		\$		\$			
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond			
		\$		\$			
Account number (see instructions)	2nd TIN not.	14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld	
	☐					\$	
						\$	

Form **1099-INT** (Rev. 1-2024) Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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9292 ☐ VOID ☐ CORRECTED							
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income	
		1 Interest income		Form 1099-INT (Rev. January 2024)			
		\$		For calendar year _____			
		2 Early withdrawal penalty				Copy A	
		\$					
PAYER'S TIN	RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations				For Internal Revenue Service Center	
		\$					
RECIPIENT'S name		4 Federal income tax withheld		5 Investment expenses		File with Form 1096.	
		\$		\$			
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. territory		For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
		\$					
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest			
		\$		\$			
		10 Market discount		11 Bond premium			
		\$		\$			
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond			
		\$		\$			
Account number (see instructions)	2nd TIN not.	14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld	
	☐					\$	
						\$	

Form **1099-INT** (Rev. 1-2024) Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

1010 ☐ VOID ☐ CORRECTED		OMB No. 1545-2205	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1.42 in		FILER'S TIN PAYEE'S TIN Form 1099-K (Rev. March 2024) For calendar year _____	
		1a Gross amount of payment card/third party network transactions \$ _____ 1b Card Not Present transactions \$ _____ 3 Number of payment transactions _____	
		2 Merchant category code _____ 4 Federal income tax withheld \$ _____	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party ☐		Check to indicate transactions reported are: Payment card ☐ Third party network ☐	
PAYEE'S name _____ Street address (including apt. no.) _____ City or town, state or province, country, and ZIP or foreign postal code _____ PSE'S name and telephone number _____		5a January \$ _____ 5b February \$ _____ 5c March \$ _____ 5d April \$ _____ 5e May \$ _____ 5f June \$ _____ 5g July \$ _____ 5h August \$ _____ 5i September \$ _____ 5j October \$ _____ 5k November \$ _____ 5l December \$ _____	
Account number (see instructions) _____ 2nd TIN not ☐		6 State _____ 7 State identification no. _____ 8 State income tax withheld \$ _____	

**Payment Card and
Third Party
Network
Transactions**
**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.

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

 Form **1099-K** (Rev. 3-2024) Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
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1010 ☐ VOID ☐ CORRECTED		OMB No. 1545-2205	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN PAYEE'S TIN Form 1099-K (Rev. March 2024) For calendar year _____	
		1a Gross amount of payment card/third party network transactions \$ _____ 1b Card Not Present transactions \$ _____ 3 Number of payment transactions _____	
		2 Merchant category code _____ 4 Federal income tax withheld \$ _____	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic Payment Facilitator (EPF)/Other third party ☐		Check to indicate transactions reported are: Payment card ☐ Third party network ☐	
PAYEE'S name _____ Street address (including apt. no.) _____ City or town, state or province, country, and ZIP or foreign postal code _____ PSE'S name and telephone number _____		5a January \$ _____ 5b February \$ _____ 5c March \$ _____ 5d April \$ _____ 5e May \$ _____ 5f June \$ _____ 5g July \$ _____ 5h August \$ _____ 5i September \$ _____ 5j October \$ _____ 5k November \$ _____ 5l December \$ _____	
Account number (see instructions) _____ 2nd TIN not ☐		6 State _____ 7 State identification no. _____ 8 State income tax withheld \$ _____	

**Payment Card and
Third Party
Network
Transactions**
**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.

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

 Form **1099-K** (Rev. 3-2024) Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
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Exhibit R

Form 1099-LS

1616 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service
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1616 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service
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1616 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

Exhibit S

Form 1099-MISC

9595 ☐ VOID ☐ CORRECTED				OMB No. 1545-0115		Miscellaneous Information		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		Form 1099-MISC (Rev. April 2025) For calendar year _____				
		2 Royalties \$						
PAYER'S TIN		RECIPIENT'S TIN		3 Other income \$		4 Federal income tax withheld \$		
				5 Fishing boat proceeds \$				
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		8 Substitute payments in lieu of dividends or interest \$		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
							9 Crop insurance proceeds \$	
Street address (including apt. no.)		11 Fish purchased for resale \$		12 Section 409A deferrals \$				
City or town, state or province, country, and ZIP or foreign postal code		13 FATCA filing requirement ☐		14 ☐			15 Nonqualified deferred compensation \$	
Account number (see instructions)		2nd TIN not. ☐		16 State tax withheld \$			17 State/Payer's state no. \$	
				18 State income \$				

Form **1099-MISC** (Rev. 4-2025) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service
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9595 ☐ VOID ☐ CORRECTED				OMB No. 1545-0115		Miscellaneous Information		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		Form 1099-MISC (Rev. April 2025) For calendar year _____				
		2 Royalties \$						
PAYER'S TIN		RECIPIENT'S TIN		3 Other income \$		4 Federal income tax withheld \$		
				5 Fishing boat proceeds \$				
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		8 Substitute payments in lieu of dividends or interest \$		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
							9 Crop insurance proceeds \$	
Street address (including apt. no.)		11 Fish purchased for resale \$		12 Section 409A deferrals \$				
City or town, state or province, country, and ZIP or foreign postal code		13 FATCA filing requirement ☐		14 ☐			15 Nonqualified deferred compensation \$	
Account number (see instructions)		2nd TIN not. ☐		16 State tax withheld \$			17 State/Payer's state no. \$	
				18 State income \$				

Form **1099-MISC** (Rev. 4-2025) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

7171 ☐ VOID ☐ CORRECTED				OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year _____		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.						
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns . www.irs.gov/Form1099		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐				
Street address (including apt. no.)		3 Excess golden parachute payments \$ _____				
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ _____				
Account number (see instructions)		5 State tax withheld \$ _____	6 State/Payer's state no. _____			
2nd TIN not ☐		7 State income \$ _____				
Form 1099-NEC (Rev. 4-2025) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service						
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7171 ☐ VOID ☐ CORRECTED				OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year _____		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.						
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns . www.irs.gov/Form1099		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐				
Street address (including apt. no.)		3 Excess golden parachute payments \$ _____				
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ _____				
Account number (see instructions)		5 State tax withheld \$ _____	6 State/Payer's state no. _____			
2nd TIN not ☐		7 State income \$ _____				
Form 1099-NEC (Rev. 4-2025) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service						
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7171 ☐ VOID ☐ CORRECTED				OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year _____		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.						
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ _____		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns . www.irs.gov/Form1099		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐				
Street address (including apt. no.)		3 Excess golden parachute payments \$ _____				
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ _____				
Account number (see instructions)		5 State tax withheld \$ _____	6 State/Payer's state no. _____			
2nd TIN not ☐		7 State income \$ _____				
Form 1099-NEC (Rev. 4-2025) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service						
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9696 ☐ VOID ☐ CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117 Form 1099-OID (Rev. January 2024)	
		\$			
		2 Other periodic interest			
		\$		For calendar year	
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	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 current General Instructions for Certain Information Returns.	
		\$	\$		
		5 Market discount	6 Acquisition premium		
RECIPIENT'S name		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations	9 Investment expenses		
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID		
Account number (see instructions)	2nd TIN not ☐	\$	\$		
		12 State	13 State identification no.		
			14 State tax withheld		
			\$		\$

Form **1099-OID** (Rev. 1-2024) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

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9696 ☐ VOID ☐ CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117 Form 1099-OID (Rev. January 2024)	
		\$			
		2 Other periodic interest			
		\$		For calendar year	
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	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 current General Instructions for Certain Information Returns.	
		\$	\$		
		5 Market discount	6 Acquisition premium		
RECIPIENT'S name		\$	\$		
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations	9 Investment expenses		
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID		
Account number (see instructions)	2nd TIN not ☐	\$	\$		
		12 State	13 State identification no.		
			14 State tax withheld		
			\$		\$

Form **1099-OID** (Rev. 1-2024) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

9797 ☐ VOID ☐ CORRECTED				Taxable Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
		2 Nonpatronage distributions	Form 1099-PATR		
		3 Per-unit retain allocations	(Rev. April 2025)		
		For calendar year			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices		
		\$	\$		
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))		
		\$	\$		
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items		
		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit		
		\$	\$		
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐		
		\$			
Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR 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					

9797 ☐ VOID ☐ CORRECTED				Taxable Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
		2 Nonpatronage distributions	Form 1099-PATR		
		3 Per-unit retain allocations	(Rev. April 2025)		
		For calendar year			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices		
		\$	\$		
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))		
		\$	\$		
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items		
		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit		
		\$	\$		
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐		
		\$			
Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR 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					

9797 ☐ VOID ☐ CORRECTED				Taxable Distributions Received From Cooperatives	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
		2 Nonpatronage distributions	Form 1099-PATR		
		3 Per-unit retain allocations	(Rev. April 2025)		
		For calendar year			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices		
		\$	\$		
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))		
		\$	\$		
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items		
		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit		
		\$	\$		
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐		
		\$			
Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR 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					

3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution		OMB No. 1545-1760 Form 1099-Q (Rev. April 2025) For calendar year _____	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis		4 Type of transfer:	
RECIPIENT'S name		\$		a ☐ Trustee-to-trustee b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:		6 Check if the recipient is not the designated beneficiary	
City or town, state or province, country, and ZIP or foreign postal code		a ☐ Private QTP b ☐ State QTP c ☐ Coverdell ESA		3.54 in ☐	
Account number (see instructions)					

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service
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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution		OMB No. 1545-1760 Form 1099-Q (Rev. April 2025) For calendar year _____	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis		4 Type of transfer:	
RECIPIENT'S name		\$		a ☐ Trustee-to-trustee b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:		6 Check if the recipient is not the designated beneficiary	
City or town, state or province, country, and ZIP or foreign postal code		a ☐ Private QTP b ☐ State QTP c ☐ Coverdell ESA		☐	
Account number (see instructions)					

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service
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3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution		OMB No. 1545-1760 Form 1099-Q (Rev. April 2025) For calendar year _____	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis		4 Type of transfer:	
RECIPIENT'S name		\$		a ☐ Trustee-to-trustee b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:		6 Check if the recipient is not the designated beneficiary	
City or town, state or province, country, and ZIP or foreign postal code		a ☐ Private QTP b ☐ State QTP c ☐ Coverdell ESA		☐	
Account number (see instructions)					

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2a Taxable amount					
			2b Taxable amount not determined ☐ Total distribution ☐					
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
Street address (including apt. no.)		7 Distribution code(s)		8 Other				
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement ☐		14 State tax withheld \$		15 State/Payer's state no.
Account number (see instructions)		13 Date of payment		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$

Form 1099-R Created 3/20/25 Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2a Taxable amount					
			2b Taxable amount not determined ☐ Total distribution ☐					
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
Street address (including apt. no.)		7 Distribution code(s)		8 Other				
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement ☐		14 State tax withheld \$		15 State/Payer's state no.
Account number (see instructions)		13 Date of payment		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$

Form 1099-R Created 3/20/25 Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

7575 ☐ VOID ☐ CORRECTED		OMB No. 1545-0997 Form 1099-S (Rev. April 2025) For calendar year _____		Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing 2 Gross proceeds \$ _____		
FILER'S TIN TRANSFEROR'S TIN TRANSFEROR'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)		3 Address (including city, state, and ZIP code) or legal description 4 Check here if the transferor received or will receive property or services as part of the consideration . . . ☐ 5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ☐ 6 Buyer's part of real estate tax \$ _____		

Form **1099-S** (Rev. 4-2025) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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7575 ☐ VOID ☐ CORRECTED		OMB No. 1545-0997 Form 1099-S (Rev. April 2025) For calendar year _____		Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing 2 Gross proceeds \$ _____		
FILER'S TIN TRANSFEROR'S TIN TRANSFEROR'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)		3 Address (including city, state, and ZIP code) or legal description 4 Check here if the transferor received or will receive property or services as part of the consideration . . . ☐ 5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ☐ 6 Buyer's part of real estate tax \$ _____		

Form **1099-S** (Rev. 4-2025) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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7575 ☐ VOID ☐ CORRECTED		OMB No. 1545-0997 Form 1099-S (Rev. April 2025) For calendar year _____		Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing 2 Gross proceeds \$ _____		
FILER'S TIN TRANSFEROR'S TIN TRANSFEROR'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)		3 Address (including city, state, and ZIP code) or legal description 4 Check here if the transferor received or will receive property or services as part of the consideration . . . ☐ 5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ☐ 6 Buyer's part of real estate tax \$ _____		

Form **1099-S** (Rev. 4-2025) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

Exhibit Z

Form 1099-SB

4343 ☐ VOID ☐ CORRECTED			
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 Form 1099-SB (Rev. April 2025) For calendar year _____
		2 Surrender amount \$	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)	
SELLER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			
		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1099-SB (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB 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			

4343 ☐ VOID ☐ CORRECTED			
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 Form 1099-SB (Rev. April 2025) For calendar year _____
		2 Surrender amount \$	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)	
SELLER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			
		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1099-SB (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB 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			

4343 ☐ VOID ☐ CORRECTED			
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract \$	OMB No. 1545-2281 Form 1099-SB (Rev. April 2025) For calendar year _____
		2 Surrender amount \$	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)	
SELLER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			
		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1099-SB (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB 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			

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
Account number (see instructions)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		

Form 3921 (Rev. 4-2025)

Cat. No. 411790

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
Account number (see instructions)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		

Form 3921 (Rev. 4-2025)

Cat. No. 411790

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy A For Internal Revenue Service Center
EMPLOYEE'S name		\$	\$	
Street address (including apt. no.)		5 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
Account number (see instructions)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		

Form 3921 (Rev. 4-2025)

Cat. No. 411790

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

2025 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747		IRA Contribution Information
		\$	2025		
TRUSTEE'S or ISSUER'S TIN		2 Rollover contributions	Form 5498		Copy A
		\$	4 Recharacterized contributions		
PARTICIPANT'S TIN		3 Roth IRA conversion amount	5 Life insurance cost included in box 1		For Internal Revenue Service Center
\$		5 FMV of account	\$		
PARTICIPANT'S name		7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐	9 SIMPLE contributions		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.
Street address (including apt. no.)		8 SEP contributions	\$		
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions	11 Check if RMD for 2026		
		12a RMD date	12b RMD amount		
		\$	\$		
		13a Postponed/late contrib.	13b Year	13c Code	
		\$			
Account number (see instructions)		14a Repayments	14b Code		
		\$			
		15a FMV of certain specified assets	15b Code(s)		
		\$			

Form 5498 Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747		IRA Contribution Information
		\$	2025		
TRUSTEE'S or ISSUER'S TIN		2 Rollover contributions	Form 5498		Copy A
		\$	4 Recharacterized contributions		
PARTICIPANT'S TIN		3 Roth IRA conversion amount	5 Life insurance cost included in box 1		For Internal Revenue Service Center
\$		5 FMV of account	\$		
PARTICIPANT'S name		7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐	9 SIMPLE contributions		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.
Street address (including apt. no.)		8 SEP contributions	\$		
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions	11 Check if RMD for 2026		
		12a RMD date	12b RMD amount		
		\$	\$		
		13a Postponed/late contrib.	13b Year	13c Code	
		\$			
Account number (see instructions)		14a Repayments	14b Code		
		\$			
		15a FMV of certain specified assets	15b Code(s)		
		\$			

Form 5498 Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

3232
☐ VOID ☐ CORRECTED

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

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

Signature: _____ **Date:** _____

Form **W-2G** (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0238
Form W-2G
Certain
Gambling
Winnings
(Rev. December 2023)
For calendar year
20 _____

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

File with Form 1096

Copy A
For Internal Revenue
Service Center

3232
☐ VOID ☐ CORRECTED

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

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

Signature: _____ **Date:** _____

Form **W-2G** (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
Form W-2G
Certain
Gambling
Winnings
(Rev. December 2023)
For calendar year
20 _____

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

File with Form 1096

Copy A
For Internal Revenue
Service Center

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2025		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13d City or town, state or province, country, ZIP or foreign postal code			
		3a Exemption code	4a Exemption code	13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3b Tax rate	4b Tax rate	13g Ch. 4 status code		13j LOB code	
5 Withholding allowance				13h Recipient's GIIN			
6 Net income				13i Recipient's foreign tax identification number, if any			
7a Federal tax withheld				13k Recipient's account number			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐				13l Recipient's date of birth (YYYYMMDD)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐							
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient ☐				14a Primary withholding agent's name (if applicable)			
8 Tax withheld by other agents				14b Primary withholding agent's EIN			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15 Check if pro-rata basis reporting ☐			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name			
12a Withholding agent's EIN		12b Ch. 3 status code	12c Ch. 4 status code	15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's global intermediary identification number (GIIN)				15h Address (number and street)			
12f Country code		12g Foreign tax identification number, if any		15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.	17c Name of state
13c Address (number and street)							

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2025)