### Revenue Procedure 2002-57

Reprinted from IR Bulletin 2002-39 Dated September 30, 2002

**Publication 1179** 

General Rules and Specifications For Substitute Forms 1096, 1098, 1099, 5498, W-2G (and 1042-S)



Department of the Treasury Internal Revenue Service Publication 1179 (Rev. 9-2002) Catalog Number 47022Q

www.irs.gov

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

#### 26 CFR 601.602: Forms and instructions.

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

#### Rev. Proc. 2002-57

#### **TABLE OF CONTENTS**

#### Part 1 General Information

#### Section 1.1 — Overview of Revenue Procedure 2002–57

1.1.1 Purpose

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

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

#### 1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for these information returns:

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

1.1.3 Scope

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

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

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

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

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

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

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

	Eastern time. For your convenience, a new toll free number, <b>1–866–455–7438</b> , has been established. You may also still use the original telephone number, 304–263–8700 (not toll free). The TTY/TDD number is 304–267–3367 (not toll free). The call site can also be reached by e-mail at <b>mccirp@irs.gov</b> .		
1.1.5 Changes to the Revenue Procedure	<ul> <li>The following change(s) have been made to this year's Revenue Procedure:</li> <li>Rules and specifications for Form 1099–Q, Qualified Tuition Program Payments (Under Section 529), were added to the Revenue Procedure as part of Section 4.3.2. Exhibit P also shows an example of the form.</li> </ul>		
1.1.6 Some Changes for 2003	<ul> <li>Some changes anticipated for the 2003 forms are:</li> <li>The title of Form 1098–T is being changed to "Tuition Statement."</li> <li>On Form 5498, box 11 will be left untitled. This box will have a two-fold use: <ul> <li>(a) To indicate a required minimum distribution (RMD), and</li> <li>(b) To designate a prior year contribution made by armed services personnel who were in designated combat zones.</li> </ul> </li> <li>New Form 5498–ESA, <i>Coverdall ESA Contribution Information</i>, is being developed.</li> <li>New Form 1099–H, <i>Health Insurance Advance Payments</i>, is being developed.</li> </ul>		
	eneral Requirements for Acceptable Substitute Forms 1096, 1098, 1099, 198, W–2G, and 1042–S		
1.2.1 Introduction	Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, W–2G, and 1042–S that totally conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury - Internal Revenue Service should be included on all such forms.		
	If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:		
	Internal Revenue Service Attn: Substitute Forms Program W:CAR:MP:FP:S:SP 1111 Constitution Ave. NW Room 6411 IR Washington, DC 20224		
	Note: Allow at least 45 days for the IRS to respond.		
	You may also contact the Substitute Forms Program Unit via e-mail at *taxforms@irs.gov. Please enter "Sub- stitute Forms" on the Subject Line.		
	Forms 1096, 1098, 1099, 5498, and W–2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. <b>The specifications contained in this revenue procedure apply to 2002 forms only.</b>		
1.2.2 Copy A Specifications	Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Code. Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.		

Caution: Overuse of proportional fonts may cause you to be subject to penalties and delays in processing. 1.2.3 Copy B and Copy C Specifications Copies B and Copies C of the following forms must contain the information in **Part 4** to be considered a "statement" or "official form" under the applicable provisions of the Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number, form name, and the information for **composite Form 1099 statements** as outlined under **Section 4.2**.

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

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

Copy C of the following forms are:

Form	Recipient
1099–LTC	For Insured
1099–R	For Recipient's Records
W–2G	For Winner's Records

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

#### Section 1.3 — Definitions

1.3.1 Form Recipient	<b>Form recipient</b> means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms ("payer," "borrower," "student," "debtor," "policyholder," "insured," "transferor," "recipient," "participant," or, in the case of Form W–2G, the "winner"). See <b>Section 1.2.3</b> earlier.
1.3.2 Filer	<b>Filer</b> means the person or organization required by law to file a form listed in <b>Section 1.1.2</b> with the IRS. As outlined earlier, a filer may be a payer, creditor, recipient of mortgage or student loan interest payments, educational institution, broker, barter exchange, person reporting real estate transactions, trustee or issuer of any individual retirement arrangement or medical savings account, or lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.
1.3.3 Substitute Form	<b>Substitute form</b> means a paper substitute of Copy A of an official form listed in <b>Section 1.1.2</b> that to- tally conforms to the provisions in this revenue procedure.
1.3.4 Substitute Form Recipient Statement	<b>Substitute form recipient statement</b> means a paper statement of the information reported on a form listed in <b>Section 1.1.2</b> . This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

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

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

#### Section 2.1 — Specifications

2.1.1 General Requirements	Form identifying numbers ( <i>e.g.</i> , 9191 for Form 1099–DIV) must be printed in nonreflective black carbon- based ink in print positions 15 through 19 using an OCR A font. The checkboxes to the right of the form identifying numbers must be 10-point boxes. The "VOID" checkbox is in print position 25. The "COR- RECTED" checkbox is in position 33. Measurements are from the left edge of the paper, not including the perforated strip. See <b>Exhibits D and K</b> .		
	The substitute form must be an exact replica of the official IRS form with respect to layout a To determine the correct form measurements, see <b>Exhibits A through V</b> at the end of this put		
	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These sp mitted on the back of a mailer top envelope ply.	ots are per-	
	Use of chemical transfer paper for Copy A is acceptable.		
	The Government Printing Office (GPO) symbol must be deleted.		
2.1.2 Color and Paper Quality	Color and paper quality for Copy A (cut sheets and continuous pinfeed forms) as specified by 0–25, dated November 29, 1978, must be white 100% bleached chemical wood, optical chara nition (OCR) bond produced in accordance with the following specifications. Note: Reclaimed fiber in any percentage is permitted provided the requirements of this standard	acter recog-	
	Acidity: Ph value, average, not less than	4.5	
	<ul> <li>Basis Weight: 17 x 22–500 cut sheets</li> <li>Metric equivalent—g/m<sup>2</sup></li> <li>A tolerance of ±5 pct. is allowed.</li> </ul>	18–20 75	
	• 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 Metric equivalent—mm A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102mm) from one edge to the other.	0.0038 0.097	
	Porosity: Average, not less than—seconds	10	
	• Finish (smoothness): Average, each side—seconds For information only, the Sheffield equivalent—units	20–55 170–100	
	• Dirt: Average, each side, not to exceed—parts per million	8	

2.1.3 Chemical Transfer Paper	<ul> <li>Chemical transfer paper is permitted for Copy A only if the following standards are met:</li> <li>Only chemically backed paper is acceptable for Copy A. Front and back chemically treated paper cannot be processed properly by machine.</li> <li>Carbon-coated forms are not permitted.</li> <li>Chemically transferred images must be black.</li> <li>All copies must be clearly legible. Hot wax and cold carbon spots are not permitted for Copy A. Interleaved carbon should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.</li> </ul>
2.1.4 Printing	All print on <b>Copy A of Forms 1098, 1099, 5498</b> , and the print on <b>Form 1096</b> above the statement " <i>Please return this entire page to the Internal Revenue Service. Photocopies are not acceptable.</i> " must be in Flint J-6983 red OCR dropout ink or an exact match. However, the four-digit form identifying number <b>must</b> be in nonreflective carbon-based <b>black</b> 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 <b>Form 1096</b> statement and the following text may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096 where it will not bleed through and interfere with scanning.
	Note: The instructions on the front and back of Form 1096, which include filing addresses, must be printed.
	Separation between fields must be 0.1 inch.
	Except for Form 1099–R and 1099–MISC, the numbered captions are printed as solid with no shaded background.
	Other printing requirements are discussed below.
2.1.5 OCR Specifications	The contractor must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the "Scan-Optics Series 9000" Optical Scanner using Flint J–6983 red OCR dropout ink or an exact match.
	<ul> <li>The following testers and ranges are acceptable:</li> <li>MacBeth PCM-II. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the "C" scale must range from .01 minimum to .06 maximum.</li> <li>Kidder 082A. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must have been used as a scale of the scale of the scale must range from .12 minimum to .21 maximum.</li> </ul>
	<ul> <li>be set at one (1).</li> <li>Alternative testers. Alternative testers must be approved by the Government so that tested PCS values can be established. You may obtain approval by writing to the following address:</li> </ul>
	Commissioner of Internal Revenue Attn: W:CAR:MP:M:T:M, Room 6230 Tax Products 1111 Constitution Ave. NW Washington, DC 20224
2.1.6 Typography	Type must be substantially identical in size and shape to the official form. All rules are either $\frac{1}{2}$ -point or $\frac{3}{4}$ -point. Rules must be identical to those on the official IRS form.
	<b>Note</b> : The form identifying number must be nonreflective carbon-based black ink in OCR A font.
2.1.7 Dimensions	Generally, three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.
	Exceptions. Forms 1099–MISC, 1099–R, and 1042–S contain two documents per page.

	There is a .33 inch top margin from the top of the corrected box, and a .25 inch right margin. There is a $1/32$ (0.0313) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See <b>Exhibits A through U</b> in this publication for the correct form measurements.
	These measurements are constant for all <b>Forms 1098, 1099, and 5498</b> . These measurements are shown only once in this publication, on Form 1098 (Exhibit B). Exceptions to these measurements are shown on the rest of the exhibits.
	The depth of the individual trim size of each form on a page must be $3^{2/3}$ inches, the same depth as the official form.
	Exceptions. The depth of Forms 1099–MISC and 1099–R is 5 <sup>1</sup> / <sub>2</sub> inches.
2.1.8 Perforation	Copy A (three per page; two per page for <b>Forms 1099–MISC</b> and <b>1099–R</b> ) of privately printed continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the $3^2/_3$ " forms ( $5^{1}/_2$ " for Forms 1099–MISC or 1099–R) on a single copy page of Copy A.
	The words "Do Not Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms (two for Forms <b>1099–MISC</b> or <b>1099–R</b> ).
	<b>Note:</b> Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for <b>Forms 1099–R</b> and <b>1099–MISC</b> , and Copy D for <b>Forms 1099–LTC</b> and <b>1099–R</b> ) in the set.
2.1.9 What To Include	You must include the OMB Number on <b>Copies A</b> and <b>Form 1096</b> in the same location as on the official form.
	The words "For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W–2G" <i>must</i> be printed on Copy A; "For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W–2G" must be printed on Form 1096.
	<ul><li>A postal indicia may be used if it meets the following criteria:</li><li>It is printed in the OCR ink color prescribed for the form, and</li><li>No part of the indicia is within one print position of the scannable area.</li></ul>
	The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the employer identifica- tion number (EIN) of the forms printer must be entered in the bottom margin on the face of each indi- vidual form of <b>Copy A</b> , or on the bottom margin on the back of each <b>Form 1096</b> .
	The Catalog Number (Cat. No.) shown on the 2002 forms is used for IRS distribution purposes and need not be printed on any substitute forms.
	The form <b>must not</b> 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 The form recipient's name, street address, city, state, and ZIP code information should be typed or machine printed in black ink in the same format as shown on the official IRS form. The city, state, and ZIP Information code must be on the same line. The following rules apply to the form recipient's name(s): The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name. No descriptive information or other name may precede the form recipient's name. • Only one form recipient's name may appear on the first name line of the form. • If the multiple recipients' names are required on the form, enter on the first name line the recipient name ٠ that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the second name line (only 2 name lines are allowable).

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

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

	Although handwritten forms will be accepted, the IRS prefers that filers <b>type or machine print</b> data entries. Also, filers should insert data in the <b>middle of blocks</b> well separated from other printing and guide- lines, and take measures to guarantee clear, dark black, sharp images. Carbon copies and photocopies are not acceptable.
2.2.2 Account Number Box	You should use the account number box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item.
	Showing the account number is optional. However, it may be to your benefit to include the recipient's ac- count number or designation on paper documents if your record keeping system uses, for identification pur- poses, the account number or designation in conjunction with, or instead of, the name, social security number, or employer identification number.
	If you furnish the account number, the IRS will include it in future notices to you about backup withhold- ing. If you use window envelopes and a reduced rate to mail statements to recipients, be sure the account number does not appear in the window. Otherwise, the Postal Service may not accept them for mailing.
2.2.3 Specifications and Restrictions	Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). <b>Proportional spaced fonts are unacceptable.</b>
	Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size speci- fied for a single sheet before they are filed with the IRS. The size specified <b>does not include pin feed holes</b> . Pin feed holes <b>must not</b> be present on forms filed with the IRS.
	<ul> <li>Do not:</li> <li>Use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.</li> <li>Use dollar signs (\$), ampersands (&amp;), asterisks (*), commas (,), or other special characters in the numbered money boxes.</li> <li>Exception. Use decimal points to indicate dollars and cents (<i>e.g.</i>, 2000.00 is acceptable).</li> <li>Fold Forms 1096, 1098, 1099, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.</li> <li>Staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS's ability to machine scan the type of documents.</li> <li>Type other information on Copy A.</li> <li>Cut or separate the individual forms on the sheet of forms of Copy A (except Forms W–2G).</li> </ul>
2.2.4 Where To File	Mail completed paper forms to the IRS service center shown in the <b>Instructions for Form 1096</b> and in the 2002 <b>General Instructions for Forms 1099, 1098, 5498, and W–2G</b> . Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart is included in the 2002 General Instructions for Forms 1099, 1098, 5498, and W–2G giving a quick guide to which form must be filed to report a particular payment.

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

#### Section 3.1 — General

3.2.1 Substitute

Form W-2G (Copy A)

**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

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

Item	Substitute Form W–2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pour (basis 17 x 22-500), plus or minus 5 percent. The paper must consist sul stantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It also must be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form All rules on the document are either $\frac{1}{2}$ point (.007 inch), 1 point (0.015 inch or 3 point (0.045). Vertical rules must be parallel to the left edge of the doc ment, horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x $3\frac{2}{3}$ inches deep, exclusive of a $\frac{2}{3}$ inc snap stub on the left side of the form. Any substitute Copy A must be the same dimensions. The snap feature is not required on substitutes. All magins must be free of print. The top and right margins must be $\frac{1}{4}$ inch plu or minus .0313. If the top and right margins are properly aligned, the left magin for all forms will be correct. If the substitute forms are in continuous strip form, they must be burst and stripped to conform to the size specific for a single form.
Hot Wax and Cold Car- bon Spots	· · · · · · · · · · · · · · · · · · ·
Printer's Symbol	The Government Printing Office (GPO) symbol must not be printed on su stitute Forms W–2G. Instead, the employer identification number (EIN) the forms printer must be printed in the bottom margin on the face of eac individual Copy A on a sheet. The form must not contain the statement "IR approved" or any similar statement.
Catalog Number	The Catalog Number (Cat. No.) shown on Form W–2G is used for IRS di tribution purposes and need not be printed on any substitute forms.

#### Part 4 Substitute Statements to Form Recipients and Form Recipient Copies

#### Section 4.1 — Specifications

4.1.1 Introduction	If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042–4, 1.6044–5, 1.6049–6, and 1.6050N–1 to determine how certain statements must be provided to recipients (statement mailing requirements for most Forms 1099–DIV and 1099–INT, all Forms 1099–OID and 1099–PATR, and Form 1099–MISC or 1099–S for royalties).
	<b>Note:</b> A trustee of a grantor-type trust may choose to file <b>Forms 1099</b> and furnish a statement to the grantor under Regulations sections $1.671-4(b)(2)(iii)$ and $(b)(3)(ii)$ . The statement required by those regulations is not subject to the requirements outlined in this section.
4.1.2 Substitute Statements to Recipients for Certain Forms 1099–INT and 1099–DIV, and for Forms 1099–OID	The rules in this section apply to <b>Form 1099–INT</b> (except for interest reportable under section 6041), <b>1099–</b> <b>DIV</b> (except for section 404(k) dividends), <b>1099–OID</b> , and <b>1099–PATR only.</b> You may furnish form re- cipients with <b>Copy B</b> of the official Form 1099 or a substitute Form 1099 (form recipient statement) if it contains the same language as the official IRS form (such as aggregate amounts paid to the form recipi- ent, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Except for state income tax withholding information, informa- tion not required by the official form should not be included on the substitute form.
and 1099–PATR	You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099–INT, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.
	A substitute form recipient statement for Forms 1099–INT, 1099–DIV, 1099–OID, or 1099–PATR must comply with the following requirements:
	<ol> <li>Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form. Note: For Form 1099-INT, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.</li> <li>The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of pa-</li> </ol>
	<ul> <li>per.</li> <li>3. The form recipient statement must contain the following in bold and conspicuous type: This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</li> <li>4. The box caption "Federal income tax withheld" must be in boldface type on the form recipient state-</li> </ul>
	<ul> <li>ment.</li> <li>5. The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part 5.</li> <li>6. The form recipient statement must contain the tax year (<i>e.g.</i>, 2002), form number (<i>e.g.</i>, Form 1099–INT), and form name (<i>e.g.</i>, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See Section 4.4 for applicable labels and arrangement of neuronal statement.</li> </ul>
	<ul> <li>of assembly of forms.</li> <li>Note: Do not include the words "Substitute for" or "In lieu of" on the form recipient statement.</li> <li>7. Layout and format of the form is at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.</li> </ul>

8. Each recipient statement of Forms 1099–DIV, 1099–INT, 1099–OID, and 1099–PATR *must* include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

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

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

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

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

Note: You cannot make this change on Copy A.

5. You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Form 1099–B, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099–B statements required to be furnished in a calendar year.

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

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

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

- 7. A mutual fund family may state separately on one document (*e.g.*, one piece of paper) the Form 1099–B information for a recipient from each fund as required by Form 1099–B. However, the gross proceeds, etc., from each transaction within a fund must be stated separately. The form must contain an instruction to the recipient that each fund's (not the mutual fund family's) name and amount must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.
- 8. You may use a Uniform Settlement Statement (under the Real Estate Settlement Procedures Act of 1974 (RESPA)) for Form 1099–S. The Uniform Settlement Statement is acceptable as the written statement to the transferor if you include the legend for Form 1099–S in Section 4.3.2 and indicate which information on the Uniform Settlement Statement is being reported to the IRS on Form 1099–S.
- **9.** For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies as appropriate.

Note: You cannot make this change on Copy A.

- 10. On Copy C of Form 1099–LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- 11. Logos are permitted on substitute recipient statements for the forms listed in this section (Section 4.1.3).

#### Section 4.2 — Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099–INT, 1099–DIV, 1099–MISC, and	A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099–INT (except for interest reportable under section 6041), 1099–DIV (except for section 404(k) dividends), 1099–MISC or 1099–S (for royalties only), 1099–OID, or 1099–PATR) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information ( <i>e.g.</i> , 1098 or 1099–A) on a composite statement with the information required on the forms listed in the preceding sentence. Exception. A filer may include Form 1099–B information on a composite form with the forms listed above.
1099–S, and for Forms 1099–OID and 1099–PATR	<ul> <li>Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed earlier in Section 4.1.2.</li> <li>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.</li> <li>The composite form recipient statement must prominently display the tax year, form number, and form name of the official IRS form together in one area at the beginning of each appropriate block of information.</li> <li>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 (<i>e.g.</i>, Federal income tax withheld) or to any other information that applies to money amounts.</li> <li>A composite statement is an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are as clear as if each required statement were furnished separately on an official form.</li> </ul>
4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Section 4.1.3	A composite form recipient statement for the forms specified in Section 4.1.3 is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A compos- ite statement is not allowed for a combination of forms listed in Section 4.1.3 and forms listed in Section 4.1.2. Exceptions. Form 1099–B information may be reported on a composite form with the forms specified in Section 4.1.2 as described in Section 4.2.1. In addition, royalties reported on Form 1099–MISC or 1099–S may be reported on a composite form only with the forms specified in Section 4.1.2. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in Section 4.2.1 as well as the requirements in Sec- tion 4.1.3. A composite statement of Forms 1098 and 1099–INT (for interest reportable under section 6049) is not allowed.

4.3.1 Required Legends for Forms 1098	<ul> <li>Form 1098 recipient statements (Copy B) must contain the following legends:</li> <li>Form 1098 <ol> <li>"The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return."</li> <li>"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."</li> </ol> </li> <li>Form 1098-E — "This is important tax information and is being furnished to the Internal Revenue Service."</li> </ul>
	<ul> <li>vice. 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."</li> <li>Form 1098—T – "This is important tax information and is being furnished to the Internal Revenue Service."</li> </ul>
4.3.2 Required Legends for Forms 1099 and W-2G	<ul> <li>Forms 1099 and W-2G recipient statements must contain the following legends:</li> <li>Forms 1099-A and 1099-C — Copy B "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported."</li> <li>Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and 1099-Q — Copy B "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."</li> <li>Form 1099-LTC — Copy B — "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."</li> <li>Form 1099-LTC — Copy B — "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to be reported and the IRS determines that it has not been reported."</li> <li>Copy C — "Copy C is provided to you for information only. Only the policyholder is required to report this information is being furnished to the Internal Revenue Service."</li> <li>Form 1099-Q — Copy B "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to the laternal, 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."</li> <li>Form 1099-Q — Copy B "This is important tax information and is being furnished to the Internal Revenue Service. If you are</li></ul>

**Copy B** — "This information is being furnished to the Internal Revenue Service. Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return."

**Copy C**— "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported." 4.3.3 Required Form 5498 recipient statements (Copy B) must contain the following legends: **Legends for Forms** Form 5498 — "This information is being furnished to the Internal Revenue Service." Note: If you do not furnish another statement to the participant because no contributions were made 5498 for the year, the statement of the fair market value of the account must contain this legend and a designation of which information is being furnished to the IRS. Form 5498–MSA — "The information in boxes 1 through 6 is being furnished to the Internal Revenue Service." Section 4.4 — Miscellaneous Instructions for Copies B, C, D, 1, and 2 4.4.1 Copies Copies B, C, and in some cases, D, 1, and 2 are included in the official assembly for the convenience of the filer. You are not legally required to include all these copies with the privately printed substitute forms. Furnishing Copies B and, in some cases, C will satisfy the legal requirement to provide statements of information to form recipients. Note: If an amount of Federal income tax withheld is shown on Form 1099-R or W-2G, Copy B, (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Forms 1099-R and W-2G) may be used for filer records. Only Copy A should be filed with the IRS. 4.4.2 Arrangement Copy A ("For Internal Revenue Service Center") of all forms must be on top. The rest of the assemof Assembly bly must be arranged, from top to bottom, as follows. For: • Form 1098—Copy B "For Payer"; Copy C "For Recipient." Form 1098-E—Copy B "For Borrower"; Copy C "For Recipient." • Form 1098-T—Copy B "For Student"; Copy C "For Filer." • Form 1099–A—Copy B "For Borrower"; Copy C "For Lender." Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, 1099-PATR, and 1099-Q-Copy B "For Recipient"; Copy C "For Payer." . Form 1099–C—Copy B "For Debtor"; Copy C "For Creditor." Form 1099-LTC—Copy B "For Policyholder"; Copy C "For Insured"; and Copy D "For Payer." Form 1099-MISC-Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required"; and Copy C "For Payer." Form 1099-R—Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return"; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required"; Copy D "For Payer." Form 1099–S—Copy B "For Transferor"; Copy C "For Filer." • Form 5498—Copy B "For Participant"; Copy C "For Trustee or Issuer." Form 5498–MSA—Copy B "For Participant"; Copy C "For Trustee." Form W-2G—Copy 1 "For State Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return"; Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required."; Copy D "For Payer." 4.4.3 Perforations Perforations are required between forms on all copies except Copy A to make separating the forms easier. (Copy A of Form  $\hat{W}$ -2G may be perforated.)

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

### Section 5.1 — Paper Substitutes for Form 1042–S

5.1.1 Paper Substitutes	<ul> <li>Paper substitutes of Copy A for Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the Internal Revenue Service. Proposed substitutes not conforming to these specifications must be submitted for consideration.</li> <li>Note: Copies B, C, D, and E of Form 1042–S may contain multiple income entries for the same recipient is a multiple rows of the top hores 1.8 of the Form</li> </ul>
5.1.2 Time Frame For Submission of Form 1042-S	ent, i.e. multiple rows of the top boxes 1-8 of the Form. The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the Service adequate time to respond and the submitter adequate time to make any correc- tions. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.
5.1.3 Revisions	Form 1042–S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.
5.1.4 Obtaining Copies	Copies of the official form for the reporting year may be obtained from most Service offices. The Service provides only cut sheets (no carbon interleaves) of these forms. Continuous fan-fold/pinned forms are not provided.
5.1.5 Instructions For Withholding Agents	<ul> <li>Instructions for withholding agents:</li> <li>Only original copies may be filed with the Service. Carbon copies and reproductions are not acceptable.</li> <li>The term "Recipient's U.S. TIN" for an individual means the social security number (SSN) or IRS individual taxpayer identification number (ITIN), consisting of nine digits separated by hyphens as follows: 000-00-0000. For all other recipients, the term means employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The taxpayer identification number (TIN) must be in one of these formats.</li> <li>Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ribbon and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.</li> <li>The "VOID," "CORRECTED," and "PRO-RATA BASIS REPORTING" boxes must be printed at the top center of the form under the title and checked, if applicable.</li> <li>Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.</li> </ul>

5.1.6 Substitute
Form 1042-S
Format
Requirements

Property	Substitute Form 1042–S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the of- ficial forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the Service (Copy A). Multiple income items may be used on copies provided to recipients only. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Carbons	Carbonized forms or "spot carbons" are not permissible. Interleaved car- bons, if used, must be of good quality to preclude smudging and should be black.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "For Internal Revenue Service," Copies B, C, and D "For Recipient," and Copy E "For Withholding Agent."
Color Quality of Paper	<ul> <li>Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.</li> <li>Copies B, C, D (for Recipient), and E (For Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.</li> </ul>
Dimensions	<ul> <li>The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ snap stub on the left side of the form. The snap feature is not required on substitutes.</li> <li>The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form.</li> <li>The depth of a substitute Copy A must be a minimum of 5 1/6 inches and a maximum of 5½ inches.</li> </ul>
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other Federal and State returns they file. Copy E may be used as a withholding agent's record/copy.

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

5.2.1 OMB Requirements

- The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:
- The OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in **Part 6**.)

	<ul> <li>Each IRS form (or its instructions) states:</li> <li>1. Why the IRS needs the information,</li> <li>2. How it will be used, and</li> <li>3. Whether or not the information is required to</li> </ul>	be furnished to the IRS.
	This information must be provided to any users of of	ficial or substitute IRS forms or instructions.
5.2.2 Substitute Form Requirements	<ul> <li>The OMB requirements for substitute IRS forms are:</li> <li>Any substitute form or substitute statement to a red the official IRS form.</li> <li>For Copy A, the OMB number must appear exact</li> <li>For any copy other than Copy A, the OMB number 1. OMB No. XXXX-XXXX (preferred) or</li> <li>2. OMB # XXXX-XXXX (acceptable).</li> </ul>	cipient must show the OMB number as it appears on ly as shown on the official IRS form.
5.2.3 Required Explanation to Users	All substitute forms ( <b>Copy A only</b> ) must state "For Pr the <b>2002 General Instructions for Forms 1099, 109</b> perwork Reduction Act Notice, see separate instruction If no instructions are provided to users of your forms,	<b>8, 5498, and W–2G."</b> (or "For Privacy Act and Paons." for Copy A of Form 1042–S).
	vacy Act and Paperwork Reduction Act Notice.	you must furnish them with the exact text of the FII-
Section 5.3 — Re	eproducible Copies of Forms	
5.3.1 Introduction	You can order official IRS forms and information contribution Center at 1–800–829–3676. Other ways to g	
	<ul><li>The Internet.</li><li>CD-ROM.</li><li>GPO Superintendent of Documents Bookstores.</li></ul>	
	<b>Note:</b> Several IRS forms are provided electronically o CD-ROM, but Copy A of Forms <b>1096</b> , the <b>1098</b> series filing with the IRS when printed from a conventional ments as described in Part 2 of this publication.	es, 1099 series, and 5498 series cannot be used for
5.3.2 Internet	You can download tax materials from the Internet.	
	You Can Access the Internet by	Using
	File Transfer Protocol (FTP) World Wide Web	ftp.irs.gov www.irs.gov
		www.iis.gov
5.3.3 IRS Federal Tax Forms CD-ROM	The IRS also offers an alternative to downloading ele cess to tax forms and instructions through its Federal Tax Products on CD-ROM, will be available for the u on the Internet at <b>www.irs.gov/cdorders</b> or by calling	Tax Forms CD-ROM. The CD, <b>Pub. 1796</b> , Federal upcoming filing season. You may buy the CD-ROM
5.3.4 GPO Supt. of Documents Bookstores	The Government Printing Office (GPO) Superintender ies of tax forms, instructions, and publications.	nt of Documents Bookstores also sell individual cop-

5.4.1 Other Revenue	Revenue Procedure 2001–50, 2001–45 I.R.B 437, which provides rules and specifications for private print-
Procedures	ing of 2001 substitute forms and statements to recipients, is superseded.

#### Part 6 Exhibits

#### Section 6.1 — Exhibits of Forms in the Revenue Procedure

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

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

#### 6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

# Exhibit A

Form 1096		Annua	l Summa	ry and Tra	ansmittal of	<b>↑</b>	OMB No. 1545-010
Department of the Treasury				mation R			2002
Internal Revenue Service							
Street address	(including room	or suite num	nber)	1.33"		 2.25" 	
City, state, and	ZIP code				7.3	0"	
Name of person to conta	act		Telephone nu	mber	F	or Official	Use Only
Fax number			E-mail addre	5\$			
( ) <b>1</b> Employer identification numl	ber 2 Social securi	ity number	3 Total numbe	rof <b>4</b> Fed	eral income tax withheld	5 Total amount repo	orted with this Form 1096
◀ 1.40"	► 1.40		forms 1.2			••	.90"
Enter an "X" in only one W-2G 1098 10	098-E 1098-T		рар-в 1099-C		is your <b>final return</b> , e 099-G 1099-INT 109	9-LTC 1099-MISC	9 ► 1099-MSA 1099-OII
32 81	84 83	80	79 85	91	86 92	93 95	94 96
1099-PATR 1099-Q 10 97 31	099-R 1099-S 98 75		8-MSA 27				
Please return this Under penalties of perjury correct, and complete.	, I declare that I have	e examined this			-		-
Under penalties of perjury		e examined this		pmpanying docume	-		belief, they are true,
Under penalties of perjury correct, and complete. Signature ► Instructions Purpose of form. Use 1098, 5498, and W-2G use Form 1096 to tran Transmittal of Informati Who must file. The na this form must be the left area of Form 1099 payer, a recipient of mo points) or student Ioan broker, a barter exchan	this form to trans to the Internal R smit magnetic r on Returns Repo me, address, an same as those , 1098, 5498, or ortgage interest p interest, an educ ige, a creditor, a	e examined this smit paper Fo evenue Servi nedia. See F rted Magneti d TIN of the you enter in W-2G. A file bayments (inc ational institu person repor	Title Title Title Title Title Torms 1099, tice. Do not Form 4804, tically. The upper of the upper a cluding ution, a rting real	<ul> <li>1.00" When to f</li> <li>by Februa 2, 2003.</li> <li>Where Send all ir following:</li> <li>If your profifice or residence</li> </ul>	-	ny knowledge and Date with Forms 109 m 1096 with Fo	belief, they are true, 9, 1098, or W-2G prms 5498 by Jun
Under penalties of perjury correct, and complete. Signature ► Instructions Purpose of form. Use 1098, 5498, and W-2G use Form 1096 to tran Transmittal of Informati Who must file. The na this form must be the left area of Form 1099 payer, a recipient of mor points) or student loan	this form to trans 8.00" = 8.00" = 8.00" = 8.00" = 8.00" = 8.00" = 1000 trans to the Internal R smit magnetic r on Returns Repo on Returns Repo me, address, an same as those 0, 1098, 5498, or portgage interest p interest, an educ interest, an educ orge, a creditor, a rustee or issuer or or an Archer MS ), and a lender w	e examined this smit paper Fo evenue Servi nedia. See F rted Magneti d TIN of the you enter in W-2G. A file bayments (inc ational institu person repor of any individ SA (including ho acquires a	Title Title 1 orms 1099, ice. Do not Form 4804, ically. a filer on the upper or includes a cluding ution, a rting real lual a an interest in	<ul> <li>I.00" When to f by Februa 2, 2003.</li> <li>Where Send all ir following: If your pi office or residence individu</li> <li>Alabama, Louisiana,</li> </ul>	file. File Form 1096 v ry 28, 2003. File For <b>To File</b> nformation returns file rincipal business, agency, or legal e in the case of an	ny knowledge and Date with Forms 109 m 1096 with Fo ed on paper wit ed on paper wit	belief, they are true, 9, 1098, or W-2G orms 5498 by Jun th Form 1096 to t Use the followin Internal Revenu Service Cente
Under penalties of perjury correct, and complete. Signature ► Instructions Purpose of form. Use 1098, 5498, and W-2G use Form 1096 to tran Transmittal of Informati Who must file. The na this form must be the left area of Form 1099 payer, a recipient of mo points) or student loan broker, a barter exchan estate transactions, a t retirement arrangement Medicare+Choice MSA secured property or wh has been abandoned. Preaddressed Form 1 1096 from the IRS with Forms 1099, 1098, 549 Service. If any of the in	this form to trans to the Internal R smit magnetic r on Returns Repo me, address, an same as those 0, 1098, 5498, or ortgage interest p interest, an educ ige, a creditor, a rustee or issuer c or an Archer MS ), and a lender w io has reason to 096. If you receiv 8, and W-2G to inprinted informati	e examined this smit paper Fo evenue Servi media. See F rted Magneti d TIN of the you enter in W-2G. A file payments (including ho acquires a know that the red a preaddl use it to trans the Internal F	Title Title 1 orms 1099, ice. Do not Form 4804, ically. Filer on the upper er includes a cluding ution, a rting real lual a ninterest in e property ressed Form smit paper Revenue	<ul> <li>I.00" When to f</li> <li>by Februa 2, 2003.</li> <li>Where Send all ir following:</li> <li>If your profifice or residence individu</li> <li>Alabama, Louisiana, North Car</li> <li>Arkansas, Kentucky, New Ham</li> <li>New York</li> </ul>	ints, and, to the best of r file. File Form 1096 v ry 28, 2003. File For <b>TO File</b> formation returns file rincipal business, agency, or legal a in the case of an ual, is located in Arizona, Florida, Geo Mississippi, New M olina, Texas, Virginia Connecticut, Delawa Maine, Massachuse pshire, New Jersey, Ohio, Pennsylvania	ny knowledge and Date with Forms 109 m 1096 with For ed on paper with porgia, exico, are, tts, C	belief, they are true, 9, 1098, or W-2G orms 5498 by Jun th Form 1096 to t Use the followin Internal Revenu Service Cente address
Under penalties of perjury correct, and complete. Signature ► Instructions Purpose of form. Use 1098, 5498, and W-2G use Form 1096 to tran Transmittal of Informati Who must file. The na this form must be the left area of Form 1099 payer, a recipient of mo points) or student loan broker, a barter exchan estate transactions, a ti retirement arrangement Medicare+Choice MSA secured property or wh has been abandoned. Preaddressed Form 10 1096 from the IRS with Forms 1099, 1098, 549	this form to trans to the Internal R smit magnetic r on Returns Repo me, address, an same as those , 1098, 5498, or ortgage interest p interest, an educ ge, a creditor, a rustee or issuer of or an Archer MS ), and a lender w to has reason to 096. If you receiv Package 1099, to printed information. er receive an IRS- a preaddressed for g room, suite, on	e examined this smit paper Fo evenue Servi nedia. See F rted Magneti nd TIN of the you enter in W-2G. A file bayments (inc ational institu person repor of any individ SA (including ho acquires a know that the red a preaddl use it to trans the Internal F ion is incorre prepared lab porm, enter the r other unit n	Title Title Title Title Title Torms 1099, fice. Do not Form 4804, fically. Torm 500, fically. Torm 500, fi	<ul> <li>When to the second secon</li></ul>	ints, and, to the best of r file. File Form 1096 v ry 28, 2003. File For <b>TO File</b> formation returns file rincipal business, agency, or legal in the case of an ual, is located in Arizona, Florida, Geo Mississippi, New Mo olina, Texas, Virginia Connecticut, Delawa Maine, Massachuse pshire, New Jersey,	ny knowledge and Date with Forms 109 m 1096 with Fo ed on paper with prgia, exico, are, tts, C , Virginia , Kan	belief, they are true, 9, 1098, or W-2G prms 5498 by Jun th Form 1096 to t Use the followin Internal Reven Service Cente address Austin, TX 733

### Exhibit B

8181			.65" 'OID	.33' ▶	CORRI	ет	ED		.50"			= 4.70	u. <u></u>	
RECIPIENT'S/LENDER'S name	a, addre	ess, and tel			00111				Y		No. 15	45-0901 <b>)2</b>	-	Mortg Inter Statem
RECIPIENT'S Federal identificati 1.70" PAYER S/BORROWER'S name		PAYER'S	social se	-	umber	1 <b>∢\$</b> 2	Mortgage Points pai	_	<u> </u>	from 0" —	payer(s	s)/borrov	ver(s)	Cop Internal Reve Service Ce
Street address (including apt. City, state, and ZIP code	no.)					\$ 3 \$ 4	Refund of	overpaid	l interes	t				File with Form For Privacy and Paper Reduction Notice, se 2002 Get
Account number (optional)						t No	. 14402K	•		Den	artman	lof the	Treasury -	Instruction Forms 1099, 1 5498, and W
<b>Do Not Cut or Sep</b>	arate				Page		— Do		<b>Cut</b> 8.00"	or		11		
8383	addro		OID ephone		<u>CORRI</u>	CT	ED				No. 15	.45-0901 <b>)2</b>		Mortg Inter Statem
RECIPIENT'S Federal identification		PAYER'S	social se	ecurity ni	umber	1 \$ 2	Mortgage Points pai						ver(s)	Cop Internal Revo Service Ce
Street address (including apt.	no.)					\$ 3 \$	Refund of	overpaid	l interes	t				File with Form For Privac and Paper
City, state, and ZIP code Account number (optional)						4								Reduction Notice, se 2002 Ger Instruction Forms 1099, 5498, and W
BIBI RECIPIENT'S/LENDER'S name	.00" e, addre	Vess, and tel	OID ephone	number	Page CORRE		ED			OMB	Sepa No. 15	45-0901 <b>)2</b> )98	Form	Internal Revenue S s on This P Mortg Inter Statem
RECIPIENT'S Federal identificati PAYER'S/BORROWER'S name		PAYER'S	social se	ecurity n	umber	1 \$ 2	Mortgage Points pai					,	ver(s)	Cop Internal Reve Service Ce
Street address (including apt.	mo.)					\$ 3 \$	Refund of	overpaid	l interes	t				File with Form For Privac and Paper Reduction
	₩				·									AL 11
City, state, and ZIP code Account number (optional)						4								Notice, se 2002 Ger Instruction Forms 1099, 1

## Exhibit C

		ECTED			8484
Studen Loan Interes Statemen	OMB No. 1545-1576 20 <b>02</b> Form <b>1098-E</b>				ENT'S/LENDER'S name, addr
Copy /	terest received by lender 2.80"	1 Student Ioan int <b>∢\$</b>	ial security number	BORROWER'S soc	ENT'S Federal identification no.
Internal Revenue Service Cente File with Form 1096 For Privacy Ac and Paperwor				3.40" <i>—</i>	DWER'S name
Reduction Ac Notice, see th 2002 Genera	83"	2.8			ate, and ZIP code
Instructions fo Forms 1099, 1098 5498, and W-20	1 includes loan origination fees	2 Check if box and/or capitalize			nt number (optional)
Studen Loan Interes Statemen	OMB No. 1545-1576 20 <b>02</b>	ECTED	CORRI number	VOID ess, and telephone	<b>ይ ዛ ይ ዛ</b> ENT'S/LENDER'S name, addr
Сору	Form <b>1098-E</b>	1 Student Ioan int	ial security number	BORROWER'S soc	ENT'S Federal identification no.
Internal Revenu Service Center File with Form 1090 For Privacy Ad and Paperwor					DWER'S name address (including apt. no.) ate, and ZIP code
Reduction Ac Notice, see th 2002 Genera					nt number (optional)
Notice, see th 2002 Genera Instructions fo Forms 1099, 1098 5498, and W-20		and/or capitalize			,
Notice, see th 2002 Genera Instructions fo Forms 1099, 1098 5498, and W-20 Internal Revenue Servic		and/or capitalize t. No. 25088U — Do No	This Page		998-E ot Cut or Separato 8484 ENT'S/LENDER'S name, addr
Notice, see th 2002 Genera Instructions for Forms 1099, 1099 5498, and W-20 Internal Revenue Services on This Pag Studen Loan Interes	Department of the Treasury - ot Cut or Separate Form	and/or capitalize t. No. 25088U — Do No ECTED 1 Student Ioan int	This Page		998-E ot Cut or Separato 음식음식
Notice, see th 2002 Gener. Instructions for Forms 1099, 109: 5498, and W-20 Internal Revenue Services s on This Pag Studen Loan Interes Statemen Copy J For Internal Revenue Service Cente File with Form 109 For Privacy A and Paperwoi	Department of the Treasury - ot Cut or Separate Form OMB No. 1545-1576 2002 Form 1098-E	and/or capitalize	This Page	VOID ess, and telephone	998-E ot Cut or Separate 8484 ENT'S/LENDER'S name, addr
Notice, see th 2002 Gener: Instructions fo Forms 1099, 1094 5498, and W-20 Internal Revenue Servic is on This Pag Studen Loan Interes Statemen	Department of the Treasury - ot Cut or Separate Form OMB No. 1545-1576 2002 Form 1098-E	and/or capitalize t. No. 25088U — Do No ECTED 1 Student Ioan int	This Page	VOID ess, and telephone	998-E ot Cut or Separato <u>B4B4</u> ENT'S/LENDER'S name, addr ENT'S Federal identification no. DWER'S name

## Exhibit D

.33"		FOTED		
BBB 4 ←	VOID L CORRI state, ZIP code, and telephone number	ECTED     I Payments received for qualified tuition and related expenses     S     Amounts billed for qualified tuition and     related =: 1.40":s	6.30" OMB No. 1545-1574 2002 ► Form 1098-T	Tuition Payments Statement
FILER'S Federal identification no.	STUDENT'S social security number	3 Adjustments made for a prior year	4 Scholarships or grants	Сору А
STUDENT'S name	3.40"	5 Adjustments to scholarships or grants for a prior year		For Internal Revenue Service Center File with Form 1096.
Street address (including apt. no.)		<ul> <li>6 Check this box if the amount in box 1 or 2 includes amounts for</li> </ul>	<ul> <li>7 Reimbursements or refut of qualified tuition and related expenses from</li> </ul>	Reduction Act
City, state, and ZIP code		an academic period <u>beginning January-</u> March 2003 ►	2.80"	Notice, see the <b>2002 General</b> Instructions for
Account number (optional)		8 Check if at least half-time student	9 Check if a graduate student	Forms 1099, 1098, 5498, and W-2G.
BBBB FILER'S name, street address, city, :	VOID CORRI	ECTED A Payments received for qualified tuition and related expenses 2 Amounts billed for qualified tuition and related expenses \$	OMB No. 1545-1574	Tuition Payments Statement
FILER'S Federal identification no.	STUDENT'S social security number	•	4 Scholarships or grants	Сору А
STUDENT'S name	I	<ul> <li>Adjustments to scholarships or grants for a prior year</li> <li>\$</li> </ul>		For Internal Revenue Service Center File with Form 1096. For Privacy Act
Street address (including apt. no.)		6 Check this box if the amount in box 1 or 2 includes amounts for	7 Reimbursements or refut of qualified tuition and related expenses from incurrence contract	nds and Paperwork Reduction Act Notice, see the
City, state, and ZIP code		an academic period beginning January- March 2003 ►	insurance contract	2002 General Instructions for
Account number (optional)		8 Check if at least half-time student	9 Check if a graduate         student	Forms 1099, 1098, 5498, and W-2G.
orm 1098-T Do Not Cut or Separat		at. No. 25087J		ury - Internal Revenue Service
BBB FILER'S name, street address, city,		ECTED 1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses	t or Separate Foi ОМВ No. 1545-1574 20 <b>02</b>	rms on This Page Tuition Payments Statement
		ECTED 1 Payments received for qualified tuition and related expenses <b>\$</b> 2 Amounts billed for qualified tuition and related expenses <b>\$</b> 3 Adjustments made for a	OMB No. 1545-1574 20 <b>02</b> Form <b>1098-T</b> 4 Scholarships or grants	Tuition Payments
FILER'S name, street address, city, :	VOID CORRI	ECTED 1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses \$ 3 Adjustments made for a \$ prior year 5 Adjustments to scholarship: or grants for a prior year	OMB No. 1545-1574 2002 Form 1098-T 4 Scholarships or grants \$	Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096.
FILER'S name, street address, city, s	VOID CORRI	ECTED 1 Payments received for qualified tuition and related expenses 2 Amounts billed for qualified tuition and related expenses 3 3 Adjustments made for a prior year 5 Adjustments to scholarship:	OMB No. 1545-1574 2002 Form 1098-T 4 Scholarships or grants \$	Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act
FILER'S name, street address, city, : FILER'S Federal identification no. STUDENT'S name	VOID CORRI	ECTED 1 Payments received for qualified tuition and related expenses \$ 2 Amounts billed for qualified tuition and related expenses \$ 3 Adjustments made for a prior year 5 Adjustments to scholarshipp or grants for a prior year \$ 6 Check this box if the amount in box 1 or 2	OMB No. 1545-1574 2002 Form 1098-T 4 Scholarships or grants \$ 7 Reimbursements or reful of qualified tuition and	Tuition Payments Statement Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork

# Exhibit E

LENDER'S name, street address, city, state, ZIP code, and telephone no.	ECTED			
		OMB No. 1545-0877	Ab	Acquisition or andonment of ured Property
LENDER'S Federal identification number BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	•	Сору А
		\$		For Internal Revenue
BORROWER'S name	3	4 Fair market value of 4		Service Center File with Form 1096.
Street address (including apt. no.)	5 Was borrower personally lia	ble for repayment of the		For Privacy Act and Paperwork
City, state, and ZIP code	6 Description of property	Yes	1	.40 <del>" Reduction A</del>
Account number (optional)	_	•		1.80 <sup>™</sup> 2002 Gener≱ Instructions for Forms 1099, 1098,
				5498, and W-2G.
LENDER'S name, street address, city, state, ZIP code, and telephone no.	RECTED	OMB No. 1545-0877	Ab	Acquisition or andonment of ured Property
LENDER'S Federal identification number BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding		Сору А
	n	\$		For Internal Revenue
BORROWER'S name		4 Fair market value of	property	Service Center File with Form 1096.
Street address (including apt. no.)	5 Was borrower personally lia	ble for repayment of the	e debt?	For Privacy Act and Paperwork Reduction Act
City, state, and ZIP code	6 Description of property			Notice, see the 2002 General Instructions for
Account number (optional)	_			Forms 1099, 1098, 5498, and W-2G.
Form 1099-A Do Not Cut or Separate Forms on This Page	Cat. No. 14412G e — Do Not Cut	•		Internal Revenue Service on This Page
<b>BDBD</b> VOID CORR LENDER'S name, street address, city, state, ZIP code, and telephone no.	ECTED	OMB No. 1545-0877	Ab	and onment of
	1 Date of lender's acquisition or knowledge of abandonment	2002	Ab Sec	andonment of ured Property
LENDER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of lender's acquisition or knowledge of abandonment	2002 Form 1099-A Palance of principal outstanding	Ab Sec	Acquisition or andonment of ured Property Copy A For Internal Revenue
LENDER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of lender's acquisition or knowledge of abandonment	2002 Form 1099-A 2 Balance of principal outstanding \$ 4 Fair market value of	Ab Sec	andonment of ured Property Copy A For Internal Revenue Service Center
LENDER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of lender's acquisition or knowledge of abandonment	2002 Form 1099-A 2 Balance of principal outstanding \$ 4 Fair market value of \$ bble for repayment of the	Ab Sec	andonment of ured Property Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork
LENDER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of lender's acquisition or knowledge of abandonment 3	2002 Form 1099-A 2 Balance of principal outstanding \$ 4 Fair market value of \$	Ab Sec	andonment of ured Property Copy A For

# Exhibit F

PAYER'S name, street address, city,	state, ZIP code, and tele	phone no.	1a Date of sale	omb №. 1545-0715 ഗ <b>ിറ</b> 2	Proceeds Fror Broker an
			1b CUSIP no.	<u>ک</u> الک Form <b>1099-B</b>	Barter Exchang Transaction
			2 Stocks, bonds, etc. \$	Reported to IRS Gross proceed	s less commissions and option premiu
PAYER'S Federal identification number	RECIPIENT'S identification	on number	3 Bartering	4 Federal income tax with \$3.90"	hheld Copy
RECIPIENT'S name			5 Description		Internal Revenu Service Center
			Regulated	Futures Contracts	File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2002	7 Unrealized profit or (los open contracts—12/31/	
City, state, and ZIP code			<b>\$</b> 1.40"	▶ <b>\$</b> 1.40"	Notice, see the 2002 Gener
			8 Unrealized profit or (loss) of open contracts—12/31/200		Instructions for
Account number (optional)		2nd TIN not.	\$	<b></b> 4.15"	Forms 1099, 109 5498, and W-20
<b>7979</b> PAYER'S name, street address, city,	VOID state, ZIP code, and tele	CORRE	CTED 1a Date of sale 1b CUSIP no.	OMB No. 1545-0715	Proceeds From Broker an Barter Exchang
			2 Stocks, bonds, etc.	Form <b>1099-B</b>	Transaction
			\$	Reported Gross proceed to IRS Gross proceed	s s less commissions and option premiu
PAYER'S Federal identification number	RECIPIENT'S identification	on number	3 Bartering \$	4 Federal income tax with \$	Сору
RECIPIENT'S name			5 Description	¥	Internal Revenu Service Cente
			-	Futures Contracts	File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2002	7 Unrealized profit or (los open contracts—12/31/	s) on
City, state, and ZIP code			<ul> <li>8 Unrealized profit or (loss) of</li> </ul>	<ul> <li>\$</li> <li>n 9 Aggregate profit or (logged)</li> </ul>	Notice, see th 2002 Gener
Account number (optional)		2nd TIN not.	open contracts—12/31/200		<sup>559</sup> Instructions fo Forms 1099, 109 5498. and W-20
orm 1099-B Do Not Cut or Separat	e Forms on Th		at. No. 14411V	Department of the Trea	asury - Internal Revenue Servi orms on This Pag
7979			CTED		
PAYER'S name, street address, city,	state, ZIP code, and tele	phone no.	1a Date of sale	OMB No. 1545-0715	Proceeds Froi Broker an
			1b CUSIP no.	Form <b>1099-B</b>	Barter Exchang Transaction
			2 Stocks, bonds, etc.	Reported } Gross proceeds	s s less commissions and option premiu
PAYER'S Federal identification number	RECIPIENT'S identification	on number	3 Bartering	4 Federal income tax with	
RECIPIENT'S name			5 Description	Ψ	Internal Revenu Service Center
			-	Futures Contracts	File with Form 109
Street address (including apt. no.)			6 Profit or (loss) realized in 2002	7 Unrealized profit or (los open contracts—12/31/	2001 and Paperwo Reduction A
City, state, and ZIP code			<ul> <li>\$</li> <li>8 Unrealized profit or (loss) of</li> </ul>	<ul> <li>\$</li> <li>n 9 Aggregate profit or (lo</li> </ul>	Notice, see the 2002 Gener
Account number (optional)		2nd TIN not.	open contracts—12/31/200		Instructions forms 1099, 109 5498, and W-20
Account number (optional)		2nd TIN not.	open contracts—12/31/200	02	Forms 1099, 1

# Exhibit G

CREDITOR'S name, street address, city, state, and ZIP of		C	OMB No. 1545-1424	
			2002	Cancellation of Deb
			Form <b>1099-C</b>	
CREDITOR'S Federal identification number DEBTOR'S identification		anceled 2 = 1.40"	Amount of debt canceled	Сору
DEBTOR'S name		t if included in box 2 4	<b>5</b> 1.40	Fo Fo Internal Revenu
3.40"=				Service Cente File with Form 109
Street address (including apt. no.)	<b>5</b> Debt de	escription		For Privacy A and Paperwoo
City, state, and ZIP code				Reduction A Notice, see th <b>2002 Gener</b>
Account number (optional)	6 Check	for bankruptcy 7	Fair market value of prope	Instructions for Ty Forms 1099, 1099 5498, (1.35" -20
orm 1099-C	Cat. No. 2628		,	v - Internal Revenue Servic
REDITOR'S name, street address, city, state, and ZIP c	code	c	20 <b>02</b>	Cancellation of Deb
			Form <b>1099-C</b>	01 2 0 0
CREDITOR'S Federal identification number DEBTOR'S identi	ification number <b>1</b> Date ca	anceled 2	Amount of debt canceled	
DEBTOR'S name	3 Interest \$	t if included in box 2 4		Internal Revenu Service Cente File with Form 109
Street address (including apt. no.)	<b>5</b> Debt de	escription		For Privacy A and Paperwor
City, state, and ZIP code				Reduction A Notice, see th <b>2002 Gener</b>
Account number (optional)	6 Check	for bankruptcy 7	Fair market value of prope	
			6	5498, and W-20
orm 1099-C	Cat. No. 2628		or Separate For	ry - Internal Revenue Servic
Do Not Cut or Separate Forms on			DMB No. 1545-1424	ins on this rag
Do Not Cut or Separate Forms on				Cancellation of Deb
BSB5       VOID         CREDITOR'S name, street address, city, state, and ZIP of		anceled 2	DMB No. 1545-1424	Cancellation of Deb Copy
Bo Not Cut or Separate Forms on         B5B5       VOID         CREDITOR'S name, street address, city, state, and ZIP of         CREDITOR'S Federal identification number       DEBTOR'S identification	CORRECTED Code ification number 1 Date ca	C	DMB No. 1545-1424 20 <b>02</b> Form <b>1099-C</b> Amount of debt canceled	Cancellation of Deb Copy Internal Revenu Service Cente
Bo Not Cut or Separate Forms on         B5B5       VOID         CREDITOR'S name, street address, city, state, and ZIP of         CREDITOR'S Federal identification number       DEBTOR'S identification         DEBTOR'S name	CORRECTED Code ification number 1 Date ca	anceled 2 t if included in box 2 4	DMB No. 1545-1424 20 <b>02</b> Form <b>1099-C</b> Amount of debt canceled	Cancellation of Deb Copy For Internal Revenu Service Cente File with Form 109 For Privacy A
Do Not Cut or Separate Forms on	CORRECTED code ification number 1 Date ca 3 Interest \$	anceled 2 t if included in box 2 4	DMB No. 1545-1424 20 <b>02</b> Form <b>1099-C</b> Amount of debt canceled	Cancellation of Deb

### Exhibit H

PAYER'S name, street address, city, s			CTED		
	state, ZIP code, and tele	ephone no.	1 Ordinary dividends	OMB No. 1545-0110	
			\$		Dividends and
			2a Total capital gain distr.	2002	Distribution
			ψ		Distribution
			2b 28% rate gain		
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	\$ 2c Qualified 5-year gain	Form <b>1099-DIV</b> <b>2d</b> Unrecap. sec. 1250 gain	-
PATER 5 Federal identification number	RECIPIENT 5 Identifica	ation number	\$	\$	Copy A
RECIPIENT'S name			Ψ 2e Section 1202 gain	<ul> <li>Φ</li> <li>3 Nontaxable distributions</li> </ul>	Fo
heoirient 3 hane					Internal Revenue Service Cente
			\$	\$	File with Form 1096
Street address (including apt. no.)			<ul> <li>Federal income tax withheld</li> </ul>		For Privacy A
,			\$	\$	and Paperwor Reduction Ac
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or U.S. possession	Notice, see th
			\$		2002 Genera Instructions fo
Account number (optional)		2nd TIN not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	Forms 1099, 1098
2.80"		┥┥══	\$	\$4.50"	5498, and W-20
orm 1099-DIV			at. No. 14415N	Department of the Treasury -	- Internal Revenue Servic
o Not Cut or Separate	e Forms on Tł			or Separate Form	s on This Pag
•		_		•	C
9191			_	1	
PAYER'S name, street address, city, s	state, ZIP code, and tele	ephone no.	1 Ordinary dividends	OMB No. 1545-0110	
			\$		Dividends and
			2a Total capital gain distr.	2002	Distribution
			\$ <b>Ch</b> 00% rate agin		Biotingation
			<b>2b</b> 28% rate gain <b>\$</b>		
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	<ul> <li>Φ</li> <li>2c Qualified 5-year gain</li> </ul>	Form <b>1099-DIV</b> <b>2d</b> Unrecap. sec. 1250 gain	
			\$	\$	Copy A
RECIPIENT'S name			2e Section 1202 gain	3 Nontaxable distributions	Fo
			Ŭ		Service Cente
			\$	\$	File with Form 1096
Street address (including apt. no.)			4 Federal income tax withheld	5 Investment expenses	<ul> <li>For Privacy Ac and Paperwor</li> </ul>
			\$	\$	Reduction Ac
City, state, and ZIP code			6 Foreign tax paid	7 Foreign country or U.S. possession	Notice, see th 2002 Genera
			\$		Instructions for
Account number (optional)		2nd TIN not.	8 Cash liquidation distr.	9 Noncash liquidation distr.	Forms 1099, 1098
			\$	\$	5498, and W-2G
			Ψ		
Form <b>1099-DIV</b>		Ca	Φ at. No. 14415N	Department of the Treasury -	- Internal Revenue Service
	a Forme on Th		at. No. 14415N		
	e Forms on Th		at. No. 14415N		
Do Not Cut or Separate		nis Page			
Do Not Cut or Separate 미그미고		his Page	at. No. 14415N — Do Not Cut CTED	or Separate Form	
Do Not Cut or Separate 미그미고		his Page	TED		
Do Not Cut or Separate 미그미고		his Page	TED CTED Creat	OMB No. 1545-0110	s on This Page
Do Not Cut or Separate 미고미고		his Page	TED CTED Create A contract of the second sec	OMB No. 1545-0110	s on This Page Dividends and
Do Not Cut or Separate 미그미고		his Page	CTED 1 Ordinary dividends 2a Total capital gain distr. \$	or Separate Form	s on This Page Dividends and
Do Not Cut or Separate 미그미고		his Page	CTED 1 Ordinary dividends 2a Total capital gain distr. 2b 28% rate gain	or Separate Form OMB No. 1545-0110 2002	s on This Page Dividends and
Do Not Cut or Separato	VOID state, ZIP code, and tele	his Page	CTED 1 Ordinary dividends 2a Total capital gain distr. 2b 28% rate gain \$	or Separate Form OMB No. 1545-0110 2002 Form 1099-DIV	s on This Page Dividends and Distributions
Do Not Cut or Separato		his Page	CTED 1 Ordinary dividends \$ 2a Total capital gain distr. \$ 2b 28% rate gain \$ 2c Qualified 5-year gain	or Separate Form: OMB No. 1545-0110 2002 Form 1099-DIV 2d Unrecap. sec. 1250 gain	s on This Page Dividends and Distributions
Do Not Cut or Separato	VOID state, ZIP code, and tele	his Page	At. No. 14415N     Do Not Cut     Do Not Cut     CTED     Ordinary dividends     S     Za Total capital gain distr.     S     Zb 28% rate gain     S     Zc Qualified 5-year gain     S	or Separate Form OMB No. 1545-0110 2002 Form 1099-DIV	s on This Page Dividends and Distributions Copy A Fo
Do Not Cut or Separato	VOID state, ZIP code, and tele	his Page	CTED 1 Ordinary dividends \$ 2a Total capital gain distr. \$ 2b 28% rate gain \$ 2c Qualified 5-year gain	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain \$	s on This Page Dividends and Distributions Copy A Fo Internal Revenue
Do Not Cut or Separato	VOID state, ZIP code, and tele	his Page	At. No. 14415N     Do Not Cut     Do Not Cut     Ordinary dividends     S     Za Total capital gain distr.     S     Zb 28% rate gain     S     Zc Qualified 5-year gain     S     Ze Section 1202 gain	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain \$ 3 Nontaxable distributions	s on This Page Dividends and Distributions Copy A Fo Internal Revenue Service Cente File with Form 1096
Do Not Cut or Separate         기고기         PAYER'S name, street address, city, st         PAYER'S Federal identification number         RECIPIENT'S name	VOID state, ZIP code, and tele	his Page	<ul> <li>A. No. 14415N</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Ordinary dividends</li> <li>2a Total capital gain distr.</li> <li>2b 28% rate gain</li> <li>2c Qualified 5-year gain</li> <li>2c Qualified 5-year gain</li> <li>\$</li> <li>2e Section 1202 gain</li> </ul>	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain \$ 3 Nontaxable distributions \$	s on This Page Dividends and Distributions Copy A Fo Internal Revenue Service Cente File with Form 1096 For Privacy Ac
Do Not Cut or Separate         기고기         PAYER'S name, street address, city, st         PAYER'S Federal identification number         RECIPIENT'S name	VOID state, ZIP code, and tele	his Page	At. No. 14415N     Do Not Cut     Do Not Cut     Ordinary dividends     S     Za Total capital gain distr.     S     Zb 28% rate gain     S     Zc Qualified 5-year gain     S     Ze Section 1202 gain     S     4 Federal income tax withheld	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain \$ 3 Nontaxable distributions \$	s on This Page Dividends and Distributions Copy A Fo Internal Revenue Service Center File with Form 1096 For Privacy Ac and Paperword
Do Not Cut or Separate	VOID state, ZIP code, and tele	his Page	<ul> <li>A. No. 14415N</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Ordinary dividends</li> <li>2a Total capital gain distr.</li> <li>2b 28% rate gain</li> <li>2c Qualified 5-year gain</li> <li>2c Qualified 5-year gain</li> <li>\$</li> <li>2e Section 1202 gain</li> </ul>	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain \$ 3 Nontaxable distributions \$ 5 Investment expenses	s on This Page Dividends and Distributions Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the
Do Not Cut or Separate         ๆ1,91         PAYER'S name, street address, city, street         PAYER'S Federal identification number         RECIPIENT'S name         Street address (including apt. no.)	VOID state, ZIP code, and tele	his Page	A. No. 14415N     Do Not Cut CTED     Ordinary dividends     S     Za Total capital gain distr.     S     Zb 28% rate gain     S     Zc Qualified 5-year gain     S     Ze Section 1202 gain     S     4 Federal income tax withheld     S	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain 3 Nontaxable distributions \$ 5 Investment expenses \$	s on This Page Dividends and Distributions Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General
Do Not Cut or Separate         ๆ1,91         PAYER'S name, street address, city, street         PAYER'S Federal identification number         RECIPIENT'S name         Street address (including apt. no.)	VOID state, ZIP code, and tele	his Page	At. No. 14415N     Do Not Cut     Do Not Cut     Ordinary dividends     S     Za Total capital gain distr.     S     Zb 28% rate gain     S     Zc Qualified 5-year gain     S     Ze Section 1202 gain     S     4 Federal income tax withheld     S     6 Foreign tax paid	or Separate Forms OMB No. 1545-0110 20002 Form 1099-DIV 2d Unrecap. sec. 1250 gain 3 Nontaxable distributions \$ 5 Investment expenses \$	s on This Page Dividends and Distributions Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the

# Exhibit I

PAYER'S name, street address, city,		ORRECTED		
	state, ZIP code, and telephon			<b>•</b> • •
		<b>◄</b> 1.40"= \$		Certai Governmen
		Φ 2 State or local incor	<u>2002</u>	Payment
		refunds, credits, or	offsets	raymone
		\$	Form <b>1099-G</b>	
PAYER'S Federal identification number	RECIPIENT'S identification r	umber 3 Box 2 amount is for t	tax year <b>4</b> Federal income tax withh	eld Copy
			\$	Fo
RECIPIENT'S name		5	6 Taxable grants	Internal Revenu Service Center
			s	File with Form 109
Street address (including apt. no.)		7 Agriculture payment	·////////	For Privacy A
стана ( то <b>3</b> чр. т.)		\$	trade or business income	and Paperwo
City, state, and ZIP code				Notice, see the
				2002 Gener
Account number (optional)				Forms 1099, 109
				5498, and W-20
BLBL PAYER'S name, street address, city,		ORRECTED e no. 1 Unemployment comp	ensation OMB No. 1545-0120	
				Certai
		\$	20 <b>02</b>	Governmer
		2 State or local incor refunds, credits, or		Payment
		\$	Form <b>1099-G</b>	
PAYER'S Federal identification number	RECIPIENT'S identification r			eld
			\$	Copy
RECIPIENT'S name		5 /////////////////////////////////////	6 Taxable grants	Internal Revenu
				Service Center
			\$	File with Form 109 For Privacy A
Street address (including apt. no.)		7 Agriculture paymen	trade or business	and Paperwo
City, state, and ZIP code		\$	income	Reduction A
				2002 Gener
Account number (optional)				Instructions f Forms 1099, 109
				5498, and W-20
				//////
form 1099-G		Cat. No. 14438M	Department of the Trea	sury - Internal Revenue Servi
Do Not Cut or Separate 용도용도		age — Do Not	t Cut or Separate For	
Do Not Cut or Separate 용도용도		age — Do Not ORRECTED e no. 1 Unemployment comp	t Cut or Separate For	ms on This Page
Do Not Cut or Separate 용도용도		age — Do Not ORRECTED e no. 1 Unemployment comp \$	ensation OMB No. 1545-0120	ms on This Page Certai Governmer
Do Not Cut or Separate 용도용도		age — Do Not ORRECTED e no. 1 Unemployment comp	ensation OMB No. 1545-0120	ms on This Page Certai Governmer
Do Not Cut or Separate 용도용도		age — Do Not ORRECTED e no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or	t Cut or Separate For ensation OMB No. 1545-0120 De tax offsets 2002	ms on This Page Certai Governmer
Do Not Cut or Separate 옵션옵션 PAYER'S name, street address, city,		age — Do Not ORRECTED e no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G	ms on This Page Certai Governmer Payment
Do Not Cut or Separate 옵션옵션 PAYER'S name, street address, city,	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED e no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G	ms on This Page Certai Governmer Payment
Do Not Cut or Separate	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED e no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withh	ms on This Page Certai Governmer Payment
Do Not Cut or Separate 옵션옵션 PAYER'S name, street address, city, PAYER'S Federal identification number	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$ number 3 Box 2 amount is for t	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withhu \$	ms on This Page Certai Governmer Payment eld Copy Fi Internal Revenu Service Cento
PAYER'S Federal identification number RECIPIENT'S name	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment compu- \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5	t Cut or Separate For ensation OMB No. 1545-0120 20002 Form 1099-G tax year 4 Federal income tax withh \$ 6 Taxable grants \$	ms on This Page Certai Governmer Payment eld Copy Fi Internal Reven Service Cent File with Form 109
Do Not Cut or Separate	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5 7 Agriculture payment	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withhus 6 Taxable grants \$ 8 Check if box 2 is trade or business	eld Copy File with Form 109 For Privacy A and Paperwo
PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment compu- \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5	t Cut or Separate For ensation OMB No. 1545-0120 20002 Form 1099-G tax year 4 Federal income tax withhu \$ 6 Taxable grants \$ 8 Check if box 2 is	eld Copy File with Form 109 For Privacy A and Paperwo Reduction A
Do Not Cut or Separate	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5 7 Agriculture payment	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withhus 6 Taxable grants \$ 8 Check if box 2 is trade or business	Certai Governmen Payment eld Copy Fo Internal Revenu Service Cente File with Form 109 For Privacy A and Paperwoo Reduction A Notice, see th 2002 Gener
Do Not Cut or Separate BLBL PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5 7 Agriculture payment	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withhus 6 Taxable grants \$ 8 Check if box 2 is trade or business	eld Copy / For Internal Revenu Service Center File with Form 109 For Privacy A and Paperwoi Reduction A Notice, see th 2002 Gener- Instructions for
Do Not Cut or Separate BLBL PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	VOID C state, ZIP code, and telephon	age — Do Not ORRECTED a no. 1 Unemployment comp \$ 2 State or local incor refunds, credits, or \$ umber 3 Box 2 amount is for t 5 7 Agriculture payment	t Cut or Separate For ensation OMB No. 1545-0120 2002 Form 1099-G tax year 4 Federal income tax withhus 6 Taxable grants \$ 8 Check if box 2 is trade or business	eld Copy Free Internal Revenu Service Center File with Form 109 For Privacy A and Paperwo Reduction A Notice, see th 2002 Gener

### Exhibit J

PAYER'S name, street address, city,						
	state, ZIP code, and	l telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
				2002	Inte	rest Incom
				Form 1099-INT		-
PAYER'S Federal identification number	RECIPIENT'S ident	tification number	1 Interest income not included	1 in box 3		Сору
RECIPIENT'S name	1		<ul> <li>2 Early withdrawal penalty</li> <li>1.40"</li> </ul>	3 Interest on U.S. Sav Bonds and Treas. of		Fo Internal Revenu Service Cente
			\$	\$		File with Form 109
Street address (including apt. no.)			4 Federal income tax withheld \$	5 Investment expens	ies	For Privacy A and Paperwo Reduction A
City, state, and ZIP code			<ul> <li>Φ</li> <li>6 Foreign tax paid</li> </ul>	<ul> <li>Φ</li> <li>7 Foreign country or possession</li> </ul>	U.S.	Notice, see the 2002 Gener
Account number (optional)		2nd TIN not.	-			Instructions fo Forms 1099, 109 5498, and W-20
2.80" ====================================		<u>→                                    </u>	<b>\$</b> at. No. 14410K	4.15"		Internal Revenue Servio
<b>9292</b> PAYER'S name, street address, city,	state, ZIP code, and	CORRE	CTED Payer's RTN (optional)	OMB No. 1545-0112	]	
				2002	Inte	erest Income
				Form <b>1099-INT</b>		
PAYER'S Federal identification number	RECIPIENT'S ident	tification number	1 Interest income not included			Сору
RECIPIENT'S name	]		<ul><li>\$</li><li>2 Early withdrawal penalty</li></ul>	3 Interest on U.S. Sav Bonds and Treas. of		Fc Internal Revenu Service Cente
			\$	\$	-	File with Form 109 For Privacy A
Street address (including apt. no.)			4 Federal income tax withheld	5 Investment expens	es	and Paperwo Reduction A
City, state, and ZIP code			6 Foreign tax paid	<ul> <li>Foreign country or possession</li> </ul>	U.S.	Notice, see the 2002 Gener
Account number (optional)		2nd TIN not.				Instructions for Forms 1099, 109 5498. and W-20
orm 1099-INT		L Ci	<b>\$</b> at. No. 14410K	Department of the T	reasury -	Internal Revenue Service
o Not Cut or Separate	e Forms on	This Page	— Do Not Cut	or Separate	Forms	on This Pag
9292 PAYER'S name, street address, city,	VOID state, ZIP code, and	CORRE	CTED Payer's RTN (optional)	OMB No. 1545-0112	ן	
9292				2002	Inte	erest Incom
9292		telephone no.		20 <b>02</b> Form <b>1099-INT</b>	Inte	
9292 PAYER'S name, street address, city, PAYER'S Federal identification number	state, ZIP code, and	telephone no.	Payer's RTN (optional)           1         Interest income not included           \$	20 <b>02</b> Form <b>1099-INT</b> d in box 3		Сору
<b>9292</b> PAYER'S name, street address, city,	state, ZIP code, and	telephone no.	Payer's RTN (optional)  1 Interest income not included  \$ 2 Early withdrawal penalty	2002 Form 1099-INT d in box 3 3 Interest on U.S. Sav Bonds and Treas. of	ings	Copy Fe Internal Revenu Service Cente
9292 PAYER'S name, street address, city, PAYER'S Federal identification number	state, ZIP code, and	telephone no.	Payer's RTN (optional)  1 Interest income not included  2 Early withdrawal penalty  4 Federal income tax withheld	2002 Form 1099-INT d in box 3 3 Interest on U.S. Sav Bonds and Treas. of \$ 5 Investment expense	ings bligations	Copy Fe Internal Revenu Service Centu File with Form 109 For Privacy A and Paperwo
9292 PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	state, ZIP code, and	telephone no.	Payer's RTN (optional)  1 Interest income not included  \$ 2 Early withdrawal penalty  \$	2002 Form 1099-INT d in box 3 3 Interest on U.S. Sav Bonds and Treas. of \$	ings oligations es	For Privacy A Reduction A Notice, see th 2002 Gener

### Exhibit K

penefits paid	1 Gross long-term care	ZIP code, and telephone no.	PAYER'S name, street address, city, state, ZIP
	benefits paid		
2002 Long-Term Care and	\$		
Accelerated death Accelerated Deat	2 Accelerated death benefits paid		
Form 1099-LTC	\$		
Check one: INSURED'S social security no. Copy A	3 Check one:	CYHOLDER'S identification number	PAYER'S Federal identification number POLICYH
diem amount for 1.40"	└── diem └── amount		
SURED'S name Internal Revenue Service Cente	INSURED'S name		POLICYHOLDER'S name
File with Form 1096		3.40"	•
eet address (including apt. no.) For Privacy Ac and Paperwor	( U U		Street address (including apt. no.)
Reduction Ac			
2002 Genera	City, state, and ZIP code		City, state, and ZIP code
	(optional)	4 Qualified contract	Account number (optional)
		I	Form 1099-LTC
	benefits paid		
	\$ 2 Accelerated death basefits a sid		
Form 1099-LTC	benefits paid		
Check one: Per Reimbursed diem amount INSURED'S social security no. Copy A		CYHOLDER'S identification number	PAYER'S Federal identification number POLICYH
SURED'S name Internal Revenue Service Center	INSURED'S name		POLICYHOLDER'S name
eet address (including apt. no.) File with Form 1096 For Privacy Ac and Paperwork	Street address (including apt.		Street address (including apt. no.)
2002 Genera	City, state, and ZIP code		City, state, and ZIP code
	(optional)	4 Qualified contract (optional)	Account number (optional)
		I	Form <b>1099-LTC</b>
– Do Not Cut or Separate Forms on This Page	— Do Not Cut	orms on This Page	Do Not Cut or Separate For
D Gross long-term care benefits paid Accelerated death Accelerated death COMB No. 1545-1519 2002 Long-Term Care and Accelerated Death	<ol> <li>Gross long-term care benefits paid</li> <li>\$</li> <li>Accelerated death</li> </ol>	VOID CORRE	<b>9393</b> PAYER'S name, street address, city, state, ZIP
D Gross long-term care benefits paid Accelerated death Accelerated death Combined D D D D D D D D D D D D D	1 Gross long-term care benefits paid \$		
D Bross long-term care penefits paid Accelerated death penefits paid Check one: Per Reimbursed Per Reimbursed	<ol> <li>Gross long-term care benefits paid</li> <li>Accelerated death benefits paid</li> <li>Accelerated death benefits paid</li> <li>Check one:         <ul> <li>Per Reimbursed</li> </ul> </li> </ol>		PAYER'S name, street address, city, state, ZIP
D Bross long-term care penefits paid Accelerated death penefits paid Check one: Per Reimbursed Gimm Reimbursed BURED'S name DMB No. 1545-1519 20002 Form 1099-LTC INSURED'S social security no. Copy A For SURED'S name Copy A For SURED'S name Copy A For SURED'S name Copy A Sure Center Copy A Sure Center Copy A Copy A	<ol> <li>Gross long-term care benefits paid</li> <li>Accelerated death benefits paid</li> <li>Accelerated death benefits paid</li> <li>Check one:         <ul> <li>Per Reimbursed</li> </ul> </li> </ol>	ZIP code, and telephone no.	PAYER'S name, street address, city, state, ZIP
D Accelerated death penefits paid Accelerated death penefits paid Accelerated death penefits paid Check one: Per Reimbursed diem amount SURED'S name Reimbursed diem amount Burger L Reimbursed diem amount SURED'S name Reimbursed diem amount SURED'S name Reimbursed diem amount SURED'S name Reimbursed diem Accelerated Deat Benefit Form 1099-LTC INSURED'S social security no. Copy A For Internal Revenu Service Center File with Form 1099 For Privacy Accelerated Deat Benefit For Surger Reimbursed for For File with Form 1099 For Privacy Accelerated Deat Benefit For Surger Reimbursed For File with Form 1099 For Privacy Accelerated Deat Benefit For Surger Reimbursed For Privacy Accelerated Deat Benefit For Surger Reimbursed For Privacy Accelerated Deat Benefit For For Privacy Accelerated Deat Benefit For For Privacy Accelerated Deat Benefit For Privacy Accelerated Deat For Privacy Accelerated Deat	1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid \$ 3 Check one: Per ☐ Reimbursed amount INSURED'S name	ZIP code, and telephone no.	PAYER'S name, street address, city, state, ZIP PAYER'S Federal identification number POLICYH
D Bross long-term care penefits paid Accelerated death penefits paid Check one: Per Reimbursed diem Reimbursed Brorm 1099-LTC NSURED'S social security no. SURED'S name Eet address (including apt. no.) CMB No. 1545-1519 D D D D D D D D D D D D D	1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid \$ 3 Check one: Per ☐ Reimbursed amount INSURED'S name	ZIP code, and telephone no.	PAYER'S name, street address, city, state, ZIP PAYER'S Federal identification number POLICYHOLDER'S name

# Exhibit L

					9595	
	OMB No. 1545-0115	1 Rents	elephone no.	state, ZIP code, and t	street address, city,	PAYER'S name,
Miscellaneou		€ 1.40" <b></b>				
Incom	2002	<ul><li>φ</li><li>2 Royalties</li></ul>				
ithhald	Form 1099-MISC 4 Federal income tax withheld	\$ 3 Other income			50"	4.
Сору		3 Other Income				
F Internal Reven	\$	\$				
Service Cent	6 Medical and health care paymen	5 Fishing boat proceeds	cation	RECIPIENT'S identifi number	I Identification	PAYER'S Federa number
File with Form 109	\$	\$				
For Privacy A and Paperwo	8 Substitute payments in lieu of dividends or interest	7 Nonemployee compensation			me	RECIPIENT'S na
Reduction A	\$	\$				
ceeds Notice, see the	<ul> <li>Ψ</li> <li>10 Crop insurance proceeds</li> </ul>	9 Payer made direct sales of			ncluding apt. no.)	Street address (
2002 Gener		\$5,000 or more of consumer products to a buyer				
Instructions f	\$	(recipient) for resale ►	<b>→</b>		3.40"=	City -1-1
1098, 549	12 1///////////////////////////////////	11	1			City, state, and
id to and w-2	14 Gross proceeds paid to an attorney	13 Excess golden parachute payments	2nd TIN not. 1		(optional)	Account number
	\$	\$				
	17 State/Payer's state no.	16 State tax withheld	10			15
	•					
\$ \$ asury - Internal Revenue Serv	Department of the Treasury	\$ . No. 14425J — Do Not Cut	Cat.	_	t or Separate	≂orm 1099-MI Do Not Cut
\$ \$ asury - Internal Revenue Serv	Department of the Treasury	\$ . No. 14425J — Do Not Cut	Cat. his Page	Forms on T	t or Separate 1.00" 9595 ♥	Do Not Cu
s asury - Internal Revenue Serv Forms on This Pag	Department of the Treasury or Separate Forn OMB No. 1545-0115	\$\$ No. 14425J — Do Not Cut DTED 1 Rents \$	Cat. his Page CORREC		t or Separate 1.00" 9595 ♥	Do Not Cu
\$ asury - Internal Revenue Serv Forms on This Pag	Department of the Treasury or Separate Forn	\$\$ No. 14425J — Do Not Cut	Cat. his Page CORREC		t or Separate 1.00" 9595 ♥	Do Not Cu
s asury - Internal Revenue Serv Forms on This Pag Miscellaneou Incom	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC	\$\$ No. 14425J — Do Not Cut CTED 1 Rents \$ 2 Royalties \$	Cat. his Page CORREC elephone no.		t or Separate 1.00" 9595 ♥	Do Not Cu
s asury - Internal Revenue Serv Forms on This Pag Miscellaneou Incom	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002	\$\$ No. 14425J — Do Not Cut CTED 1 Rents \$ 2 Royalties	Cat. his Page CORREC elephone no.		t or Separate 1.00" 9595 ♥	Do Not Cu
Miscellaneou Incom	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$	\$ . No. 14425J — Do Not Cut CTED 1 Rents \$ 2 Royalties \$ 3 Other income \$	Cat. his Page CORREC	VOID state, ZIP code, and t	t or Separate 1.00" 9595 v street address, city,	PAYER'S name,
Miscellaneou Incom	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld	\$ No. 14425J - Do Not Cut TED 1 Rents \$ 2 Royalties \$ 3 Other income	Cat. his Page CORREC		t or Separate 1.00" 9595 v street address, city,	Do Not Cu
Miscellaneou Incom Miscellaneou Incom	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$	\$ No. 14425J Do Not Cut TED 1 Rents \$ 2 Royalties \$ 3 Other income \$ 5 Fishing boat proceeds	Cat. his Page CORREC elephone no.	VOID state, ZIP code, and t	t or Separate 1.00" 9595 v street address, city,	PAYER'S name,
thheld Copy ayments File with Form 105 File with Form 105 Service Cent	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care paymen \$ 8 Substitute payments in lieu o	\$ . No. 14425J — Do Not Cut CTED 1 Rents \$ 2 Royalties \$ 3 Other income \$	Cat. his Page CORREC cation	VOID state, ZIP code, and t	t or Separate	PAYER'S name,
thheld Copy ayments File with Form 102 For Privacy A	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care paymen \$	\$ No. 14425J Do Not Cut TED 1 Rents \$ 2 Royalties \$ 3 Other income \$ 5 Fishing boat proceeds \$	Cat. his Page CORREC cation	VOID state, ZIP code, and t	t or Separate	PAYER'S name, PAYER'S name, number
thheld Copy ayments File with Form 105 File with Form 105 Service Cent	Department of the Treasury or Separate Forn OMB No. 1545-0115 20002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest	<ul> <li>\$\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>TED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>7 Nonemployee compensation</li> </ul>	Cat. his Page CORREC Correction	VOID state, ZIP code, and t	t or Separate	PAYER'S name, PAYER'S name, number
\$         asury - Internal Revenue Serv         corms on This Page         Miscellaneou         Incorr         thheld       Copy         tayments       Internal Revenue         File with Form 109         lieu of       For Privacy A and Paperwor Reduction A Notice, see th	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care paymen \$ 8 Substitute payments in lieu o	<ul> <li>\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>TED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>7 Nonemployee compensation</li> <li>\$</li> <li>9 Payer made direct sales of</li> </ul>	Cat. his Page CORREC Correction	VOID state, ZIP code, and t	t or Separate	PAYER'S Federa number RECIPIENT'S na
\$         asury - Internal Revenue Serv         Forms on This Page         Miscellaneou         Internal Revenue         thheld         Copy         File with Form 109         lieu of         For Privacy A and Paperwo Reduction A Notice, see th 2002 Gener	Department of the Treasury or Separate Forn OMB No. 1545-0115 20002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest 10 Crop insurance proceed	<ul> <li>\$\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>\$</li> <li>9 Payer made direct sales of \$5,000 or more of consumer products to a buyer products to a bu</li></ul>	Cat. his Page CORREC Correction	VOID state, ZIP code, and t	t or Separate	PAYER'S Federa number RECIPIENT'S na
\$         asury - Internal Revenue Serv         corms on This Page         Miscellaneou         Incorr         thheld       Copy         tayments       Internal Revenue         File with Form 109         lieu of       For Privacy A and Paperwor Reduction A Notice, see th	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest 10 Crop insurance proceed \$	<ul> <li>\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>\$</li> <li>\$</li> <li>7 Nonemployee compensation</li> <li>\$</li> <li>\$</li> <li>9 Payer made direct sales of \$5,000 or more of consumer</li> </ul>	Cat. his Page CORREC Celephone no. Cation	VOID state, ZIP code, and t	t or Separate	PAYER'S Federa number RECIPIENT'S na
\$         \$         asury - Internal Revenue Serv         Forms on This Page         Miscellaneou         Incom         thheld       Copy         File with Form 109         lieu of       For Privacy A and Paperwor Reduction A Notice, see th 2002 Gener Instructions for Forms 109 1098, 549	Department of the Treasury or Separate Form OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest 10 Crop insurance proceed \$ 12	\$ No. 14425J → Do Not Cut Do Not Cut CTED 1 Rents \$ 2 Royalties \$ 3 Other income \$ 5 Fishing boat proceeds \$ 7 Nonemployee compensation \$ 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	Cat. his Page	VOID state, ZIP code, and t	t or Separate 1.00" 9595 street address, city, al identification me ncluding apt. no.) ZIP code	PAYER'S name, PAYER'S name, number RECIPIENT'S na Street address (i City, state, and i
\$         \$         asury - Internal Revenue Serv         Forms on This Page         Miscellaneou         Incom         thheld       Copy         File with Form 109         lieu of       For Privacy A and Paperwor Reduction A Notice, see th 2002 Gener Instructions for Forms 109 1098, 549	Department of the Treasury or Separate Forn OMB No. 1545-0115 2002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest 10 Crop insurance proceed \$	<ul> <li>\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale </li> </ul>	Cat. his Page	VOID state, ZIP code, and t	t or Separate 1.00" 9595 street address, city, al identification me ncluding apt. no.) ZIP code	PAYER'S name, PAYER'S Federa number RECIPIENT'S na Street address (i
\$       \$         asury - Internal Revenue Serv         Forms on This Page         Miscellaneou         Incom         thheld       Copy         thheld       Copy         internal Revenue         Service Cent         File with Form 109         lieu of       For Privacy A and Paperwore         Reduction A         Notice, see the         2002 Generer         Instructions for         Forms 109         1098, 549         and W-24	Department of the Treasury or Separate Form	<ul> <li>\$</li> <li>No. 14425J</li> <li>Do Not Cut</li> <li>Do Not Cut</li> <li>CTED</li> <li>1 Rents</li> <li>\$</li> <li>2 Royalties</li> <li>\$</li> <li>3 Other income</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>5 Fishing boat proceeds</li> <li>\$</li> <li>9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale &gt;</li> <li>11</li> <li>13 Excess golden parachute payments</li> <li>\$</li> </ul>	Cat. his Page CORREC Delephone no.	VOID state, ZIP code, and t	t or Separate 1.00" 9595 street address, city, al identification me ncluding apt. no.) ZIP code	PAYER'S name, PAYER'S name, number RECIPIENT'S na Street address (i City, state, and a Account number
\$       \$         asury - Internal Revenue Serv         Forms on This Page         Miscellaneou         Incom         thheld       Copy         thheld       Copy         internal Revenue         Service Cent         File with Form 109         lieu of       For Privacy A and Paperwore         Reduction A         Notice, see the         2002 Generer         Instructions for         Forms 109         1098, 549         and W-24	Department of the Treasury or Separate Form OMB No. 1545-0115 20002 Form 1099-MISC 4 Federal income tax withheld \$ 6 Medical and health care payment \$ 8 Substitute payments in lieu of dividends or interest \$ 10 Crop insurance proceed \$ 12 14 Gross proceeds paid to an attorney	\$ No. 14425J → Do Not Cut TED 1 Rents \$ 2 Royalties \$ 3 Other income \$ 5 Fishing boat proceeds \$ 7 Nonemployee compensation \$ 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ► □ 11 11 13 Excess golden parachute payments	Cat. his Page CORREC Delephone no.	VOID state, ZIP code, and t	t or Separate 1.00" 9595 street address, city, al identification me ncluding apt. no.) ZIP code	PAYER'S name, PAYER'S name, number RECIPIENT'S na Street address (i City, state, and i

### Exhibit M

PAYER'S name, street address, city,		RECTED	7	
			Form 1099-MSA	Distribution From an Arche MSA o Iedicare+Choic MS/
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution ◀ 1.40"	2 Earnings on excess contributions 1.40"	Copy /
		\$	\$	Internal Revenu
RECIPIENT'S name	3.40"	3 Distribution code	4 FMV on date of death	Service Center
Street address (including apt. no.)		5 Medicare+Choice MSA	\$	For Privacy A and Paperwo
City, state, and ZIP code			3.90"	Reduction A Notice, see th <b>2002 Gener</b>
Account number (optional)			3.90	Instructions for Forms 1099, 1098 5498, and W-20
9494 PAYER'S name, street address, city,		RECTED	OMB №. 1545-1517 ഗ <b>∩∩റ</b>	Distribution From an Arche MSA c
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2002 Form 1099-MSA	ledicare+Choic MS
FATER 3 Federal identification number	REGIFIENT 3 Identification humber		contributions	Copy Fo
RECIPIENT'S name		S     Distribution code	<ul> <li>\$</li> <li>4 FMV on date of death</li> <li>\$</li> </ul>	Internal Revenu Service Cente File with Form 109
Street address (including apt. no.)		5 Medicare+Choice MSA		For Privacy A and Paperwor Reduction A
			<u>.</u>	Notice, see th 2002 Gener
City, state, and ZIP code				Instructions fr
City, state, and ZIP code Account number (optional)		_		Instructions fo Forms 1099, 109 5498, and W-20
		Cat. No. 23114L	Department of the Treasury	Forms 1099, 109 5498, and W-20 - Internal Revenue Service
Account number (optional) Form 1099-MSA Do Not Cut or Separate 9494	e Forms on This Pag			Forms 1099, 109 5498, and W-20 - Internal Revenue Service
Account number (optional) Form 1099-MSA Do Not Cut or Separate	e Forms on This Pag	e — Do Not Cut	or Separate Form ОМВ №. 1545-1517 2002	Forms 1099, 109 5498, and W-20 Is on This Pag Distribution From an Arche MSA c Iedicare+Choic
Account number (optional) Form 1099-MSA Do Not Cut or Separate 9494	e Forms on This Pag	e — Do Not Cut RECTED 1 Gross distribution	or Separate Form	Forms 1099, 109 5498, and W-20 Is on This Pag Distribution From an Arche MSA c Iedicare+Choic MS
Account number (optional) Form <b>1099-MSA</b> <b>Do Not Cut or Separat</b> <b>9494</b> PAYER'S name, street address, city,	e Forms on This Pag	e — Do Not Cut	or Separate Form	Forms 1099, 109 5498, and W-2 - Internal Revenue Servi is on This Pag Distribution From an Arche MSA c ledicare+Choic MS Copy Internal Revenu Service Center
Account number (optional) Form <b>1099-MSA</b> <b>Do Not Cut or Separat</b> <b>9494</b> PAYER'S name, street address, city, PAYER'S Federal identification number	e Forms on This Pag	e — Do Not Cut	or Separate Form	Forms 1099, 109 5498, and W-20 - Internal Revenue Services on This Page Distribution From an Arche MSA co ledicare+Choic MS Copy For Internal Revenu Service Centu File with Form 109 For Privacy A
Account number (optional) Form <b>1099-MSA</b> <b>Do Not Cut or Separat</b> <b>9494</b> PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name	e Forms on This Pag	e — Do Not Cut <u>RECTED</u> 1 Gross distribution \$ 3 Distribution code	or Separate Form	Forms 1099, 109 5498, and W-20 Internal Revenue Service Is on This Pag Distribution From an Arche MSA of Iedicare+Choic MS. Copy For Internal Revenu Service Cente File with Form 109 For Privacy A and Paperwo Reduction A Notice, see tf 2002 Gener
Account number (optional) Form <b>1099-MSA</b> <b>Do Not Cut or Separate</b> <b>9494</b> PAYER'S name, street address, city, PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	e Forms on This Pag	e — Do Not Cut	or Separate Form	Forms 1099, 109 5498, and W-20 Internal Revenue Service Is on This Pag Distribution From an Arche MSA of Iedicare+Choic MS Copy For Internal Revenu Service Center File with Form 109 For Privacy A and Paperwo Reduction A Notice, see th

### Exhibit N

		TED	CORRE		9696
	OMB No. 1545-0117	1 Original issue discount for 2002	ephone no.	state, ZIP code, and tele	PAYER'S name, street address, city,
Original Issue		€=====1.40"===●			
Discoun	2002	2 Other periodic interest			
	Form <b>1099-OID</b>	\$			
Copy P	4 Federal income tax withheld	3 Early withdrawal penalty	ation number	RECIPIENT'S identifica	PAYER'S Federal identification number
For Internal Revenue	\$	S Description			RECIPIENT'S name
Service Cente					
File with Form 1096 For Privacy Ac					
and Paperwor Reduction Ac	J.S. Treasury obligations	6 Original issue discount on L \$			Street address (including apt. no.)
Notice, see the 2002 Genera		7 Investment expenses			City, state, and ZIP code
Instructions for		\$			
Forms 1099, 1098 5498, and W-2G	4.15"		2nd TIN not.		Account number (optional)
sury - Internal Revenue Service		No. 14421R			orm 1099-OID
	OMB No. 1545-0117	TED 1 Original issue discount for 2002	CORRE	VOID State, ZIP code, and tele	<b>9696</b> PAYER'S name, street address, city, s
Original Issue					
Discoun	2002	2 Other periodic interest			
	Form <b>1099-OID</b>	\$			
held Copy A	4 Federal income tax withheld \$	<ul><li>3 Early withdrawal penalty</li><li>\$</li></ul>	ation number	RECIPIENT'S identifica	PAYER'S Federal identification number
Internal Revenue Service Center File with Form 1096	1.*	5 Description			RECIPIENT'S name
For Privacy Ac and Paperwork Reduction Ac	J.S. Treasury obligations	<ul><li>6 Original issue discount on L</li><li>\$</li></ul>			Street address (including apt. no.)
Notice, see the 2002 Genera		7 Investment expenses \$			City, state, and ZIP code
Instructions for Forms 1099, 1098		<b>\$</b>	2nd TIN not.		Account number (optional)
5498, and W-2G					
sury - Internal Revenue Servic		No. 14421R — Do Not Cut		e Forme on Ti	orm 1099-OID To Not Cut or Separate
orms on This Page	OMB No. 1545-0117		CORRE		9696 PAYER'S name, street address, city,
-	-	TED			9696
Original Issue	OMB No. 1545-0117	TED 1 Original issue discount for 2002 \$			9696
Original Issue	-	TED 1 Original issue discount for 2002			9696
Original Issue	OMB No. 1545-0117	TED 1 Original issue discount for 2002 \$			9696
Original Issue Discount	омв №. 1545-0117 20 <b>02</b>	TED 1 Original issue discount for 2002  2 Other periodic interest	ephone no.		9696
Original Issue Discount	OMB No. 1545-0117 20 <b>02</b> Form <b>1099-OID</b>	<ul> <li>CTED</li> <li>1 Original issue discount for 2002</li> <li>\$</li> <li>2 Other periodic interest</li> <li>\$</li> <li>3 Early withdrawal penalty</li> </ul>	ephone no.	VOID State, ZIP code, and tele	ግሬባይ PAYER'S name, street address, city, s PAYER'S Federal identification number
Original Issue Discoun held Copy A Fo Internal Revenue Service Cente File with Form 1096	OMB No. 1545-0117 20 <b>02</b> Form <b>1099-OID</b> <b>4</b> Federal income tax withheld \$	TED   1 Original issue discount for 2002   \$   2 Other periodic interest   \$   3 Early withdrawal penalty   \$   5 Description	ephone no.	VOID State, ZIP code, and tele	9696
held Copy A For Privacy Ac File with Form 1096 For Privacy Ac and Paperword	OMB No. 1545-0117 20 <b>02</b> Form <b>1099-OID</b> <b>4</b> Federal income tax withheld \$	CTED <ol> <li>Original issue discount for 2002</li> <li>Conter periodic interest</li> <li>Conter periodic interest</li> <li>Early withdrawal penalty</li> <li>Description</li> <li>Original issue discount on U</li> </ol>	ephone no.	VOID State, ZIP code, and tele	ግሬባይ PAYER'S name, street address, city, s PAYER'S Federal identification number
File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the	OMB No. 1545-0117 20 <b>02</b> Form <b>1099-OID</b> <b>4</b> Federal income tax withheld \$	TED   1 Original issue discount for 2002   \$   2 Other periodic interest   \$   3 Early withdrawal penalty   \$   5 Description	ephone no.	VOID State, ZIP code, and tele	<b>ግሬባሬ</b> PAYER'S name, street address, city, s PAYER'S Federal identification number RECIPIENT'S name
held Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act	OMB No. 1545-0117 20 <b>02</b> Form <b>1099-OID</b> <b>4</b> Federal income tax withheld \$	<ul> <li>CTED</li> <li>1 Original issue discount for 2002</li> <li>\$</li> <li>2 Other periodic interest</li> <li>\$</li> <li>3 Early withdrawal penalty</li> <li>\$</li> <li>5 Description</li> <li>6 Original issue discount on U</li> </ul>	ephone no.	VOID State, ZIP code, and tele	ግሬ ግሬ PAYER'S name, street address, city, s PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)

# Exhibit O

BECIPIENTS name <ul> <li>Rederigition of conquilities and relatival allocations</li> <li>Present address (including apt. no.)</li> <li>Rederigition of conquilities and relatival allocations</li> <li>Present address (including apt. no.)</li> <li>Rederigition of conquilities and relatival allocations</li> <li>Present address (including apt. no.)</li> <li>Rederigition of conquilities and relatival allocations</li> <li>Present address (including apt. no.)</li> <li>Rederigition of conquilities and relatival allocations</li> <li>Present address, city, state, ZIP code, and telephone no.</li> <li>Present address, city, state, ZIP code, and telephone no.</li> <li>Present address, city, state, ZIP code, and telephone no.</li> <li>Present address, city, state, ZIP code, and telephone no.</li> <li>Present address, city, state, ZIP code, and telephone no.</li> <li>Present retrieval address, city, state, ZIP code, and telephone no.</li> <li>Present retrieval allocations</li> <li>Rederigition of nonquilities</li> <li>Rederis</li></ul>			)			
Noreationage distribution     S     Noreationaddist     Noreationadistation     Noreation     No	Tayahl	OMB No. 1545-0118	•	phone no.	state, ZIP code, and tele	R'S name, street address, city,
Production of the constraints of the constraint of the constraints of the constraint						
		20 <b>12</b>	patronage distributions			
PARTER'S Forderal identification number PARTE						
AVER'S Faderal identification number       Foderal income tax withheid notices as retain allocations       Product income tax withheid notices as retain allocations       Image: Comp of the comp of th	Cooperative	1000 DATD	unit retain allocations			
PRECIPIENT'S name       \$	/////	Form 1099-FAIN	aval in some tax withhold	ion number	DECIDIENT'S identifies	D'C Federal identification number
RECIPIENT'S name <ul> <li>Preventeet address (including apt. no.)</li> <li>City, state, and ZP code</li> <li>City, state, and ZP code</li> <li>City, state, and ZP code</li> <li>City code, and telephone no.</li> </ul> <ul> <li>Preventeet code</li> <li>Preventeet code</li> <li>City, state, and ZP code</li> <li>City code, and telephone no.</li> <li>Prevant retain allocation is an orbit Page</li> <li>Code City City City, state, ZP code, and telephone no.</li> <li>Prevant retain allocation is an orbit Page</li> <li>Prevant retain allocation is is an orbit Page</li> <li>Pre</li></ul>	Сору		eral income tax withheid	on number	RECIPIENT 5 Identifica	R 5 rederar identification number
Street address (including apt. no.)     S	Fo		motion of nongualified			DIENT'S name
Site address (including apt. no.)       S       Timestimetric creating       File with Form 109         City, state, and ZIP code       8       9       Patron's ANT adjustment       Notice, seet         Account number (optional)       2.00       2.01       Construction       S       S         City, state, and ZIP code       2.00       Construction       S       S       Notice, seet						FILMI S Hame
Street address (including apt. no.)       0       7       Investment credit       For Physics A         City, state, and ZIP code       8       Work opportunity credit       9       Parton's AMT adjuatment       For Physics A         City, state, and ZIP code       8       Work opportunity credit       9       Parton's AMT adjuatment       Score instructions of Forms 1099, 109         City, state, and ZIP code       0       Not Cut or Separate Forms on This Page       Ob Not Cut or Separate Forms on This Page       Do Not Cut or Separate Forms on This Page         PAVERTS name, street address, city, state, ZIP code, and telephone no.       1       Percent retain allocations       Copy - FAT         PAVERTS Faceral identification number       1       Percent retain allocations       Copy - FAT       Copy - FAT         PAVERTS Faceral identification number       1       Percent retain allocations       Copy - FAT       Copy - FAT         PAVERTS Faceral identification number       1       Percent retain allocations       For Hongs A       Copy - FAT         PRCEPHENT'S name       6       7       Investment credit       S       Copy - FAT         Street address (including apt. no.)       0       7       Investment credit       S       Copy - FAT         City, state, and ZIP code       8       Work opportunity credit	File with Form 109					
City, state, and ZIP code City, state, and ZIP code, and telephone no. City, state, and ZIP code, and telephone no	For Privacy A	7 Investment credit				t address (including apt_no.)
City, state, and 2IP code       a Work opportunity credit       9 Patron's AMT adjustment       Notice, see the source of the						
Account number (optional)       2.80°       20° (and TN not       2.80°			k opportunity credit			state and ZIP code
Account number (optional)  Account number (optio	2002 Genera		it opportunity oroun			
		Ψ		2nd TIN not		unt number (optional)
m1099-PATR       Cat. No. 14435F       Department of the Tressury- Internal Revenue Servit         Do Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page         9797       VOID       CORRECTED         PAVER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2       Nonpatronage distributions       2002       Taxabi         PAVER'S Federal identification number       P Federal income tax withheid       OMB No. 1545-0118       Copy of the received From Cooperative         RECIPIENT'S name       P Recipient's identification number       P Recipient of nangaailing       7 Investment credit       S         Street address (including apt. no.)       8       Work opportunity credit       9 Patron's AMT adjustment       S         City, state, and ZIP code       9       Work opportunity credit       9 Patron's AMT adjustment       Taxabi         City, state, and ZIP code       9       Non. 14435F       Department of the Tressury - Internal Revenue Service         Cons Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page       Taxabi         Distribution       8       Work opportunity credit       9       Patron's AMT adjustment         S       9       Patron's AMT adjustment       S       S <t< td=""><td>5498, and W-20</td><td>4.15"</td><td></td><td></td><td></td><td></td></t<>	5498, and W-20	4.15"				
Do Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page         1977       UOID       CORRECTED         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2       3 Per-unit retain allocations       2002       Taxabb         PAYER'S Federal identification number       FECIPIENT'S identification number       6 Redemption of nonqualified notices and retain allocations       7 Investment credit       5         RECIPIENT'S name       5 Redemption of nonqualified notices and retain allocations       7 Investment credit       5       6         Street address (including apt. no.)       6       7 Investment credit       9       Patron's AMT adjustment       No. 6435         Count number (optional)       2nd Th not.       5       Department of the Treasury - Internal Reverue Servic Coeperative of the Reverue Servic Coeperative o						
2       Nonpatronage distributions       2002       Distributions         3       Per-unit retain allocations       Form 1099-PATR       Copy         AVER'S Federal identification number       FECIPIENT'S identification number       4       Federal income tax withheld       Copy         *ECPIENT'S name       5       Redemption of nonqualified notes and retain allocations       0       Tinvestment credit       Copy         Street address (including apt. no.)       6       7       Investment credit       9       Patron's AMT adjustment       Service Centrification number         Account number (optional)       2nd TIN not.       5       Service Centrification number       9       Patron's AMT adjustment       Setting adjustment of the Treasury - Internal Revenue Service Contrigot And Pagenovs on This Page       Do Not Cut or Separate Forms on This Page       Do Not Cut or Separate Forms on This Page       Department of the Treasury - Internal Revenue Service Control         2       YetR'S Federal identification number       1       Patroniage distributions       OMB No. 1545-0118       Copy         2       YetR'S Federal identification number       1       Patroniage distributions       Copy       Finternal Revenue         3       Per-unit retain allocations       0       Not Cut or Separate Forms on This Page       Copy       Finternal Revenue         2 </th <th>Tavabl</th> <th>OMB No. 1545-0118</th> <th></th> <th>1</th> <th></th> <th></th>	Tavabl	OMB No. 1545-0118		1		
PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheid       Form 1099-PATR       Copy         PRECIPIENT'S name       6       7 Investment credit       8       Copy       File with Form 1099         Street address (including apt. no.)       6       7 Investment credit       9 Patron's AMT adjustment       Street address (including apt. no.)       6       7 Investment credit       9 Patron's AMT adjustment         Account number (optional)       2nd TIN not.       9       Patron's AMT adjustment       Street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       0MB No. 1545-0118       Street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       0MB No. 1545-0118       Taxabib         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       0MB No. 1545-0118       Taxabib         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       0MB No. 1545-0118       Taxabib         PAYER'S name       8 Collection number       4 Federal income tax withheid       S       Form 1099-PATR       Copy         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       S       Form 1099-PATR       Copy         Street address (including apt. no.)						
3         Per-unit retain allocations         Form         1099-PATR         Cooperative           PAYER'S Federal identification number         RECIPIENT'S identification number         4         Federal income tax withheid         Form         1099-PATR           RECIPIENT'S name         5         Redemption of nonqualified notices and retain allocations         7         Investment credit         File         File         Internal Revenue Service Center           Street address (including apt. no.)         6         7         Investment credit         9         Patron's AMT adjustment         Street         2002 Gener         Instructions file         Notice, see th         2002 Gener         1         2002 Gener         Instructions file         200 O2         Form 1099-PATR         Cat. No. 14435F         Department of the Treasury - Internal Revenue Servic         Street address, city, state, ZIP code, and telephone no.         1         Patronage distributions         20002         Taxabl           PAYER'S Federal identification number         RECIPIENT'S identification number         4         Federal income tax withheid         Street address, city, state, ZIP code, and telephone no.         1         Patronage distributions         20002         Taxabl           PAYER'S Federal identification number         RECIPIENT'S identification number         4         Federal income tax withheid         Street address,		୬ <b>ଲ୩</b> 2	patronage distributions			
S       Form 1099-PATR         PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheid       Copy in the comparison of nonqualified notices and retain allocations         RECIPIENT'S name       5 Redemption of nonqualified notices and retain allocations       7 Investment credit       Copy in the comparison of nonqualified notices and retain allocations         Street address (including apt. no.)       6       7 Investment credit       9 Patron's AMT adjustment         City, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       Notices are the 2002 Gener Instructions for monqualified notices and retain allocations         Account number (optional)       2nd TIN not.       Department of the Treasury - Internal Revenue Servic Do Not Cut or Separate Forms on This Page       Department of the Treasury - Internal Revenue Servic Do Not Cut or Separate Forms on This Page         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       OMB No. 1545-0118       Taxabit         PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheid       OMB No. 1545-0118       Taxabit         PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheid       OMB No. 1545-0118       Taxabit         Street address (including apt. no.)       RECIPIENT'S identification number						
PAYER'S Federal identification number       RECIPIENT'S identification number       4       Federal income tax withheld       COpy / Fe         RECIPIENT'S name       5       Referingtion of nonqualified notices and retain allocations       7       Internal Revenue Service Centure         Street address (including apt. no.)       6       7       Investment credit       9       Patron's AMT adjustment         City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       Reference         Account number (optional)       2nd TIN not.	Cooperative	- 1000 DATD	unit retain allocations			
RECIPIENT'S name       \$       Redeemption of nonqualified notcases and retain allocations       File with Form 109 For Privacy A and Paperwork Reduction A Notice, see the 2002 Gener Instructions for Street address (including apt. no.)       6       7       Investment credit       9       Patron's AMT adjustment Street address (including apt. no.)       For Privacy A and Paperwork Reduction A Notice, see the 2002 Gener Instructions for Forms 109, 109         Account number (optional)       2nd TIN not.       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic Common Street address, city, state, ZIP code, and telephone no.       1       Patron's AMT adjustment Screet Forms on This Page       OMB No. 1545-0118       Distribution Received From Cooperative Form 1099-PATR         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1       Patronage distributions S       OMB No. 1545-0118       Distribution Received From Cooperative Form 1099-PATR         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1       Patronage distributions S       OMB No. 1545-0118       Distribution Received From Cooperative S         RECIPIENT'S name       RECIPIENT'S identification number       4       Paderal income tax withheid S       Copy received From Cooperative S         Street address (including apt. no.)       6       7       Investment credit S       Freemption of nonqualified notcome tax withheid S       Patron's AMT adjustment Service Centure Notices, and Paperwork Reduction A Notice, and Paperwork R	/////	Form IU99-FAIN				
RECIPIENT'S name       \$ Redemption of nonqualified notices and retain allocations       Internal Revenue Service Center         Street address (including apt. no.)       6       7 Investment credit       File with Form 109         Street address (including apt. no.)       6       7 Investment credit       9 Patron's AMT adjustment         Account number (optional)       2nd TIN not.       9 Patron's AMT adjustment       File with Form 109         Account number (optional)       2nd TIN not.       5       Department of the Treasury - Internal Revenue Servic         Orm       1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page       Compatronage distributions         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage distributions       OMB No. 1545-0118       Taxabl         3       Per-unit retain allocations       5       Form 1099-PATR       Copperative         PAYER'S Federal identification number       1 Patronage distributions       Form 1099-PATR       Copperative         PAYER'S Federal identification number       5       Receipted Form       Copperative         Street address (including apt. no.)       6       7 Investment credit       5         Street address (including apt. no.) <td>Сору</td> <td></td> <td>eral income tax withheid</td> <td>on number</td> <td>RECIPIENT'S Identifica</td> <td>R'S Federal Identification number</td>	Сору		eral income tax withheid	on number	RECIPIENT'S Identifica	R'S Federal Identification number
notices and retain allocations       Internal methods         Street address (including apt. no.)       6       7       Investment credit       For Privacy A         City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       Reduction A         Notice.see tt       \$       0       9       Patron's AMT adjustment       Reduction A         Account number (optional)       2nd TIN not.       5       Department of the Treasury - Internal Revenue Servic         Orm       1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       —       Do Not Cut or Separate Forms on This Page         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1       Patronage dividends       0MB No. 1545-0118         S       3       Per-unit retain allocations       0MB No. 1545-0118       Taxabl         Distribution       \$       9       Patron's AMT adjustment       Form 1099-PATR         PAYER'S Federal identification number       RECIPIENT'S identification number       1       Patronage dividends       Patron's AMT adjustment       Form Cooperative         Street address (including apt. no.)       6       7       Investment credit       Pateroris AMT adjustment       Form Coope	Fo		motion of pongualified			DIENT'S name
Street address (including apt. no.)       \$       File with Form 109         Street address (including apt. no.)       6       7 Investment credit       3 and Papervoir Reduction A         City, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       Notice, see tt         Account number (optional)       2nd TIN not.       9 Patron's AMT adjustment       Notice, see tt         Account number (optional)       2nd TIN not.       Forms 1099, 109, 5498, and W-24       Street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       Do Not Cut or Separate Forms on This Page       OMB No. 1545-0118       Taxabl         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118       Taxabl         PAYER'S rederal identification number       4 Federal income tax withheld       2002       Copy -       Form 1099-PATR         RECIPIENT'S name       5 Redemption of nonqualified notes and retain allocations       7 Investment credit       Form 109         Street address (including apt. no.)       6       7 Investment credit       8       Add Papervoir Reduction A Notice, see tt         Street address (including apt. no.)       6       7 Investment credit       S       Add Papervoir						FILMI S hame
Street address (including apt. no.)       6       7       Investment credit       7       Investment credit       8       And Papervol       Reduction A         City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       Street       2002 Gener.         Account number (optional)       2nd TIN not.	File with Form 109					
S       S       S       and Paperwol         City, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       Notice, see it         Account number (optional)       2nd TIN not.       -       Forms 1099, 1099, 5498, and W-22 Gener         orm 1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       —       Do Not Cut or Separate Forms on This Page         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2       Nonpatronage distributions       S       Cooperative         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118       Taxabl         2       Nonpatronage distributions       S       -       Toronage dividends         2       Nonpatronage distributions       Form 1099-PATR       Copy / For Cooperative         PAYER'S Federal identification number       4 Federal income tax withheid       Copy / For Trocoperative       Form 1099-PATR         RECIPIENT'S name       5 Redemption of nonqualified notices and retain allocations       7 Investment credit       S         Street address (including apt. no.)       6       7 Investment credit       S <td< td=""><td>For Privacy A</td><td>7 Investment credit</td><td></td><td></td><td></td><td>t address (including apt. no.)</td></td<>	For Privacy A	7 Investment credit				t address (including apt. no.)
City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       Notice, see th         Account number (optional)       2nd TIN not.       2nd TIN not.       Forms 1099, 109         orm       1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       —       Do Not Cut or Separate Forms on This Page       Department of the Treasury - Internal Revenue Servic         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1       Patronic editioning       OMB No. 1545-0118       Taxabl         PAYER'S Federal identification number       RECIPIENT'S identification number       4       Federal income tax withheld       OMB No. 1545-0118       Taxabl         Street address (including apt. no.)       6       7       Investment credit       S       Patron's AMT adjustment         Street address (including apt. no.)       6       7       Investment credit       S       Patron's AMT adjustment       Por Privacy A         Account number (optional)       2nd TIN not.       8       Work opportunity credit       9       Patron's AMT adjustment       S		\$				Jan 1997 (1997 - 1997 -
S       S       Instructions for Forms 1099, 1093, 1099, 1009, 1099, 10	Notice, see th	•	k opportunity credit			state, and ZIP code
Account number (optional)       2nd TIN not.       Forms 1099, 109         orm 1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page         9797       VOID       CORRECTED         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2       Nonpatronage distributions       S       2002         3       Per-unit retain allocations       Form 1099-PATR         PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheld       Copy J         FRECIPIENT'S name       5       Redemption of nonqualified notices and retain allocations       7 Investment credit       For Privacy A and Paperwoo Reduction A and Paperwoo Reduction A and Paperwoo Reduction A social structions for Forms 1099, 109         Street address (including apt. no.)       6       7 Investment credit       9 Patron's AMT adjustment         City, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       Notice, see transmitter of the social structures for forms 1099, 109		\$				
Orm 1099-PATR       Cat. No. 14435F       Department of the Treasury - Internal Revenue Servic         Do Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page         9797       VOID       CORRECTED         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2       2       2002         3       Per-unit retain allocations       5         PAYER'S Federal identification number       4 Federal income tax withheld       2002         Street address (including apt. no.)       6       7 Investment credit         Street address (including apt. no.)       8       7 Investment credit         City, state, and ZIP code       8       8       9 Patron's AMT adjustment         Account number (optional)       2nd TIN not.       2nd TIN not.       9	Forms 1099, 1098			2nd TIN not.		unt number (optional)
Po Not Cut or Separate Forms on This Page       — Do Not Cut or Separate Forms on This Page         9797       VOID       CORRECTED         PAYER'S name, street address, city, state, ZIP code, and telephone no.       1 Patronage dividends       OMB No. 1545-0118         2 Nonpatronage distributions       2 0002       Taxable         9 Per-unit retain allocations       Form 1099-PATR       Copperative         PAYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheld       Form 1099-PATR         PAYER'S Federal identification number       6       7 Investment credit       Service Centure         Street address (including apt. no.)       6       7 Investment credit       Service Centure         8       Work opportunity credit       9 Patron's AMT adjustment       Sorie Privacy A and Paperwork         City, state, and ZIP code       8       Work opportunity credit       9 Patron's AMT adjustment         Account number (optional)       2nd TIN not.       2nd TIN not.       9 Patron's AMT adjustment	5498, and W-20					
AYER'S name, street address, city, state, ZIP code, and telephone no.          1       Patronage dividends       OMB No. 1545-0118         2       Nonpatronage distributions       2002         3       Per-unit retain allocations       2002         3       Per-unit retain allocations       Form 1099-PATR         AYER'S Federal identification number       RECIPIENT'S identification number       4 Federal income tax withheld       Copy         AYER'S Federal identification number       5 Redemption of nonqualified notices and retain allocations       7 Investment credit       For         ECIPIENT'S name       6       7 Investment credit       File with Form 109         Free taddress (including apt. no.)       6       7 Investment credit       File with Form 109         ity, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       Notice, see the 2002 Generations         coount number (optional)       2nd TIN not.       9 Att TIN not.       Forms 1099, 1094	•			is Page		Not Cut or Separat
Image: second			)			
2       Nonpationage distributions       2002       Received From Cooperative         3       Per-unit retain allocations       Form 1099-PATR       Received From Cooperative         PAYER'S Federal identification number       RECIPIENT'S identification number       4       Federal income tax withheld       Internal Revenue         RECIPIENT'S name       5       Redemption of nonqualified notices and retain allocations       6       7       Internal Revenue         Street address (including apt. no.)       6       7       Investment credit       For Privacy Ar and Paperwoin Reduction Ar Agoretic Art adjustment         City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       2002 Generative         Account number (optional)       2nd TIN not.       2nd TIN not.       For Privacy Ar and Paperwoin Reduction for Patron's AMT adjustment       Steeper Patron's AMT adjustment       Steper Patron's AMT adjustment		OMB No. 1545-0118		JIIONE NO.		R'S name, street address, city,
Image: Second	Taxable	OMB No. 1545-0118		brione no.		R'S name, street address, city,
\$       Form 1099-PATR         PAYER'S Federal identification number       RECIPIENT'S identification number       4       Federal income tax withheld       Copy         RECIPIENT'S name       5       Redemption of nonqualified notices and retain allocations       6       7       Internal Revenue         Street address (including apt. no.)       6       7       Investment credit       5       Form 109         City, state, and ZIP code       8       Work opportunity credit       9       Patron's AMT adjustment       2002 General Instructions for Forms 1099, 1094         Account number (optional)       2nd TIN not.       2nd TIN not.       Form 1099, 1094	Distribution		onage dividends	Shone no.		R'S name, street address, city,
PAYER'S Federal identification number RECIPIENT'S identification number 4 Federal income tax withheld 5 RECIPIENT'S name 5 Redemption of nonqualified notices and retain allocations 5 Street address (including apt. no.) 6 7 Investment credit 5 City, state, and ZIP code 8 Work opportunity credit 5 Account number (optional) 2nd TIN not. Copy 2 2nd TIN not.	Distribution Received From		onage dividends			R'S name, street address, city,
S     Copy of the second	Distribution	2002	onage dividends patronage distributions	Shone no.		R'S name, street address, city,
S       Fed         RECIPIENT'S name       5 Redemption of nonqualified notices and retain allocations       Internal Revenue Service Center         Street address (including apt. no.)       6       7 Investment credit       For Privacy Avaand Paperwoil         Street address (including apt. no.)       6       9 Patron's AMT adjustment       Reduction Avaand         City, state, and ZIP code       8 Work opportunity credit       9 Patron's AMT adjustment       2002 General         Account number (optional)       2nd TIN not.       For Privacy Avaand       Instructions for	Distribution Received From	2002	onage dividends patronage distributions			R'S name, street address, city,
Internal Revenue       notices and retain allocations       notices and retain allocations       \$       Street address (including apt. no.)       6       7       6       7       7       6       7       7       8       Work opportunity credit       9       Patron's AMT adjustment       2nd TIN not.	Distribution Received Fron Cooperative	2002	onage dividends patronage distributions unit retain allocations		state, ZIP code, and tele	
Street address (including apt. no.) Street address (including apt. no.) G G G G G G G G G G G G G G G G G G G	Distribution Received From Cooperative	2002	onage dividends patronage distributions -unit retain allocations eral income tax withheld		state, ZIP code, and tele	R'S Federal identification number
Street address (including apt. no.) <b>9 7</b> Investment credit <b>5 7</b> Investment credit <b>5 5 7</b> Investment credit <b>5 9</b> Patron's AMT adjustment <b>9 2</b> nd TIN not. <b>2</b> nd TIN not. <b>2</b> nd TIN not. <b>9 1</b>	Distribution: Received From Cooperative: Copy A For Internal Revenu	2002	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified		state, ZIP code, and tele	R'S Federal identification number
Street address (including apt. no.)     6     7     Investment credit     and Paperwood       Street address (including apt. no.)     \$     \$     Account number (optional)     9       Account number (optional)     2nd TIN not.     2nd TIN not.     7     Investment credit     and Paperwood	Distribution Received From Cooperative Copy A Fo Internal Revenu Service Center	2002	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified		state, ZIP code, and tele	R'S Federal identification number
City, state, and ZIP code     8 Work opportunity credit     9 Patron's AMT adjustment     Notice, see th       \$     \$     \$     Instructions for       Account number (optional)     2nd TIN not.     Instructions for	Distribution Received From Cooperative Copy A Fo Internal Revenu Service Cente File with Form 109	20 <b>02</b> Form 1099-PATR	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified		state, ZIP code, and tele	R'S Federal identification number PIENT'S name
Account number (optional) 2nd TIN not. 2nd TIN not. 2nd TIN not. 2002 General Units of the second se	Distribution Received From Cooperative Copy A For Internal Revenu Service Cente File with Form 1090 For Privacy Av and Paperwol	2002 Form 1099-PATR	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified		state, ZIP code, and tele	R'S Federal identification number PIENT'S name
\$         \$         Instructions for           Account number (optional)         2nd TIN not.         Forms 1099, 1094	Distribution: Received From Cooperative: Copy A For Internal Revenu Service Cente File with Form 1090 For Privacy Ac and Paperwor Reduction Ac	2002 Form 1099-PATR 7 Investment credit \$	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified res and retain allocations		state, ZIP code, and tele	R'S Federal identification number PIENT'S name t address (including apt. no.)
	Distribution: Received From Cooperative: Copy A For Internal Revenu Service Cente File with Form 1090 For Privacy Ac and Paperwor Reduction Ac	2002 Form 1099-PATR 7 Investment credit \$ 9 Patron's AMT adjustment	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified res and retain allocations		state, ZIP code, and tele	R'S Federal identification number PIENT'S name t address (including apt. no.)
	Distribution: Received From Cooperative: Copy A For Internal Revenu Service Cente File with Form 1090 For Privacy Av and Paperwor Reduction Av Notice, see th 2002 Genera Instructions for	2002 Form 1099-PATR 7 Investment credit \$ 9 Patron's AMT adjustment	onage dividends patronage distributions unit retain allocations eral income tax withheld emption of nonqualified res and retain allocations	ion number	state, ZIP code, and tele	R'S Federal identification number PIENT'S name t address (including apt. no.) state, and ZIP code

### Exhibit P

A 3131 PAYER'S name, street address, city, s		RECTED r 1 Gross distribution	OMB No. 1545-1760	Qualifie
		◀━━━━= 1.4" ➡		Tuitio
3.0"		\$	2002	Progran Payment
<b>I</b> 3.4" ==		2 Earnings		(Unde
		\$	Form <b>1099-Q</b>	Section 52
PAYER'S Federal identification no.	RECIPIENT'S social security number	er <b>3</b> Basis <b>\$</b>	4 Trustee-to-trustee	Copy
RECIPIENT'S name		5 Check one: Private State	6 Check if the recipient not the designated beneficiary 3.0"	Service Centor File with Form 109
Street address (including apt. no.)				For Privacy A and Paperwo Reduction A
City, state, and ZIP code				Notice, see the second
Account number (optional)				Forms 1099, 109 5498, and W-2
orm 1099-Q		Cat. No. 32223J		ury - Internal Revenue Servi
o Not Cut or Separate	e Forms on This Pag	e — Do Not Cut	t or Separate Fo	rms on This Pag
<b>BLBL</b> PAYER'S name, street address, city, s		RECTED r 1 Gross distribution	OMB No. 1545-1760	Qualifie
· · · · · · · · · · · · · · · · · · ·	,			Tuitic Progra
		\$ 2 Earnings	2002	Payment (Unde
		\$	Form <b>1099-Q</b>	Section 52
PAYER'S Federal identification no.	RECIPIENT'S social security number	er <b>3</b> Basis <b>\$</b>	4 Trustee-to-trustee rollover	Сору
RECIPIENT'S name		5 Check one: Private State	6 Check if the recipient not the designated beneficiary	Internal Revent Service Cent File with Form 109
Street address (including apt. no.)				For Privacy A and Paperwo Reduction A
City, state, and ZIP code				Notice, see t 2002 Gene Instructions
Account number (optional)				Forms 1099, 109 5498, and W-2
orm 1099-Q Do Not Cut or Separate		Cat. No. 32223J	Department of the Treasu	ury - Internal Revenue Serv
3737		RECTED	-	
PAYER'S name, street address, city, s	tate, ZIP code, and telephone numbe	r <b>1</b> Gross distribution	OMB No. 1545-1760	Qualifie Tuitic
		\$ 2 Earnings	2002	Program Paymen
		\$	Form <b>1099-Q</b>	Unde) Section 52
DAVERIO Es devel identification es	RECIPIENT'S social security number	er <b>3</b> Basis <b>\$</b>	4 Trustee-to-trustee rollover	Copy
PAYER'S Federal identification no.		5 Check one: Private State	6 Check if the recipient not the designated beneficiary	is Internal Revent Service Cent File with Form 109
RECIPIENT'S name				Eor Drivees /
				and Paperwo Reduction A
RECIPIENT'S name				For Privacy A and Paperwo Reduction A Notice, see t 2002 Gener Instructions 1

# Exhibit Q

PAYER'S name, street address, city	v, state, and ZIP co		Gross distribut		OMB No. 1545-0119		Distributions Fro nsions, Annuitie
		\$	1.40				Retirement
		2	<b>a</b> Taxable amou	nt	2002		Profit-Shari Plans, IR/
 4.50"		\$	5		Form <b>1099-R</b>		Insuran Contracts, e
		2	<b>b</b> Taxable amou not determine		Total == 2.65" <del>- distributior</del>		—1.25"— <b>Сору</b> Г
	ECIPIENT'S identifica umber	ation 3	Capital gain (ii in box 2a)	ncluded	4 Federal income withheld	tax	Internal Reven Service Cen
		\$			\$		File with Form 10
RECIPIENT'S mame		5	Employee cont or insurance pr	ributions emiums	6 Net unrealized appreciation in employer's sec		For Privacy and Paperw Reduction
		\$	5	<b>.</b> 40"	\$		Notice, see
Street address (including apt. no.)		7	Distribution code	IRA/ SEP/ SIMPLE	8 Other ◀───1.00" ──►	.40"	2002 Gene Instructions
			1.00" <b></b>		<b>45</b> 2.50"====	%	Forms 10
City, state, and ZIP code		9a	Your percentage distribution	e of total %	9b Total employee cont \$		and W-
Account number (optional)		10	State tax withh		11 State/Payer's s		12 State distribu
		\$					\$
			Local tax withh	eld	14 Name of locality	y	15 Local distribu
		\$					\$ \$
		Cat. N	o. 14436Q		Department of the T	reasurv -	Internal Revenue Ser
Do Not Cut or Separate	Forms on Th		o. 14436Q — Do Not	Cut			Internal Revenue Serv
-		his Page	— Do Not			Forms	on This Pa
- ∥ 1.00" ¶898 ↓		is Page	— Do Not ED Gross distribu	tion	or Separate	Forms	on This Pa Distributions Fro nsions, Annuiti Retirement Profit-Shari Plans, IR/
- ∥ 1.00" ¶898 ↓		is Page	— Do Not ED Gross distribu	tion	OMB No. 1545-0119	Forms	on This Pa Distributions Fro nsions, Annuiti Retirement Profit-Shari Plans, IR Insuran
- ∥ 1.00" ¶898 ↓		nis Page	— Do Not ED Gross distribu	tion nt	or Separate	Forms	on This Pa Distributions Fro nsions, Annuiti Retirement Profit-Shari Plans, IR Insurar Contracts, e Copy
PAYER'S Federal identification		is Page CORRECT de 1 \$ 2 \$ 2	Do Not     Do Not     Gross distribut     a Taxable amou     not determined	tion nt nt	or Separate OMB No. 1545-0119 2002 Form 1099-R Total	Forms	on This Pa Distributions Fronsions, Annuiti Retirement Profit-Shari Plans, IR Insurar Contracts, e Copy Internal Reven
PAYER'S Federal identification	VOID , state, and ZIP co	is Page CORRECT de 1 \$ 2 \$ 2	Do Not     Do Not     Gross distribut     a Taxable amou     not determinee     Capital gain (in     in box 2a)	tion nt nt	or Separate	Forms	on This Pa Distributions Fronsions, Annuiti Retirement Profit-Shari Plans, IR Insurar Contracts, e Copy Internal Reven Service Cen
PAYER'S Federal identification	VOID , state, and ZIP co	I CORRECT de 1 \$ 2 \$ 2 4 3	Do Not     Do Not     Gross distribut     a Taxable amou     not determine     Capital gain (in     in box 2a)	tion nt nt ncluded	or Separate OMB No. 1545-0119 2002 Form 1099-R Total distribution 4 Federal income withheld	Forms	on This Pa Distributions Fro nsions, Annuiti Retirement Profit-Shar Plans, IR, Insurar Contracts, e Copy Internal Reven Service Cen File with Form 10 For Privacy and Paperw
PAYER'S Federal identification number RECIPIENT'S name	VOID , state, and ZIP co	is Page CORRECT de 1 \$ 2 ation 3 \$ 5 5	Do Not     Do Not     Gross distribut     a Taxable amou     not determined     Capital gain (ii     in box 2a)     Employee cont     or insurance pr	tion nt nt ncluded	or Separate OMB No. 1545-0119 20002 Form 1099-R Total distribution 4 Federal income withheld \$ 6 Net unrealized appreciation in employer's sec \$	Forms	on This Pa Distributions Fransions, Annuiti Retirement Profit-Shar Plans, IR Insurar Contracts, e Copy I Internal Reven Service Cen File with Form 10 For Privacy and Paperw Reduction Notice, see
PAYER'S name, street address, city	VOID , state, and ZIP co	ICORRECT de 1 (2) (2) (3) (4) (4) (5) (5) (4) (5) (5) (5) (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Do Not     Do Not     Gross distribut     a Taxable amou     not determined     Capital gain (ii     in box 2a)     Employee cont     or insurance pr	tion nt nt ncluded ributions emiums	or Separate OMB No. 1545-0119 20002 Form 1099-R Total distribution 4 Federal income withheld \$ 6 Net unrealized appreciation in employer's sec \$ 8 Other	Forms	on This Pa Distributions Fronsions, Annuiti Retirement Profit-Shar Plans, IR, Insurar Contracts, e Copy I Internal Reven Service Cen File with Form 10 For Privacy and Paperw Reduction Notice, see 2002 Gene Instructions Forms 10
PAYER'S Federal identification number RECIPIENT'S name	VOID , state, and ZIP co	ation 3	Do Not     Do Not     Gross distribut     a Taxable amou     not determine     Capital gain (ii     in box 2a)     Employee cont     or insurance pr     Distribution	tion nt nt nt ncluded ributions emiums IRA/ SEP/ SIMPLE	or Separate OMB No. 1545-0119 20002 Form 1099-R Total distribution 4 Federal income withheld \$ 6 Net unrealized appreciation in employer's sec \$	Forms	on This Pa Distributions Fronsions, Annuiti Retirement Profit-Shari Plans, IR, Insurar Contracts, e Copy Internal Reven Service Cen File with Form 10 For Privacy and Paperw Reduction Notice, see 2002 Gene Instructions Forms 10 1098, 54
PAYER'S name, street address, city PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.)	VOID , state, and ZIP co	ation 3	<ul> <li>Do Not</li> <li>ED</li> <li>Gross distribution</li> <li>a Taxable amou</li> <li>b Taxable amou</li> <li>not determined</li> <li>Capital gain (it</li> <li>in box 2a)</li> <li>Employee cont</li> <li>or insurance product</li> <li>Distribution</li> <li>Distribution</li> <li>State tax withh</li> </ul>	tion nt nt nt nt licluded ributions emiums IRA/ SEP/ SEP/ SEP/ SMPLE 0 of total % eld	or Separate	Forms	on This Pa Distributions Fronsions, Annuiti Retirement Profit-Shari Plans, IR, Insurar Contracts, e Copy Internal Reven Service Cen File with Form 10 For Privacy, and Paperw Reduction Notice, see 2002 Gene Instructions Forms 10 1098, 54 and W-2
PAYER'S name, street address, city PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code	VOID , state, and ZIP co	ation 3	<ul> <li>Do Not</li> <li>ED</li> <li>Gross distribution</li> <li>a Taxable amound determiner</li> <li>Capital gain (in lox 2a)</li> <li>Employee contor insurance provint or insupport or insurance provint or insupport or insurance provint</li></ul>	tion nt nt nt nt nt ncluded ributions emiums IRA/ SEP/ SIMPLE e of total % eld	or Separate	Forms	on This Pa Distributions Fransions, Annuitia Retirement Profit-Shari Plans, IR/ Insuran Contracts, e Copy File with Form 10 For Privacy / and Paperw Reduction / Notice, see 2002 Gene Instructions Forms 10 1098, 54 and W-2
PAYER'S name, street address, city PAYER'S Federal identification number RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code	VOID , state, and ZIP co	Image       Image         CORRECT       1         ide       10         ide       1         ide       1	<ul> <li>Do Not</li> <li>ED</li> <li>Gross distribution</li> <li>a Taxable amound determined</li> <li>Capital gain (in lox 2a)</li> <li>Employee contor insurance provinged distribution</li> <li>Distribution code</li> <li>Your percentaged distribution</li> <li>State tax withh</li> </ul>	tion nt nt nt nt lincluded ributions emiums IRA/ SEP/ SIMPLE e of total % eld eld eld	or Separate	Forms	on This Pa Distributions Fransions, Annuitie Retirement Profit-Shari Plans, IR, Insuran Contracts, e Copy File with Form 10 For Privacy, and Paperw Reduction, Notice, see 2002 Gene Instructions Forms 10 1098, 54 and W-2

### Exhibit R

7575 🗌 VOID 🗌 CORI	RECTED		
FILER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of closing	OMB No. 1545-0997	
	◀────1.40"───	▶	Proceeds From Rea
	2 Gross proceeds	2002	Estate Transactions
	\$	Form <b>1099-S</b>	
FILER'S Federal identification number TRANSFEROR'S identification number 1.70	er 3 Address or legal descriptio	on (including city, state, and 2	
TRANSFEROR'S name	<u>-</u>		For Internal Revenue
	<b>4</b>	2.80"	Service Center
Street address (including apt. no.)	_		For Privacy Ac and Paperwork Reduction Ac
City, state, and ZIP code	4 Check here if the transfe property or services as pa		Notice, see the <b>2002 Genera</b> 1.15 <sup>'</sup> ructions for
Account number (optional)	5 Buyer's part of real estate \$	e tax	Forms 1099, 1098 5498, and W-2G
Form <b>1099-S</b>	Ψ Cat. No. 64292E	Department of the Tr	easury - Internal Revenue Service
7575 VOID CORI	RECTED 1 Date of closing	OMB No. 1545-0997	
	2 Gross proceeds	2002	Proceeds From Real Estate Transactions
		Form <b>1099-S</b>	
FILER'S Federal identification number TRANSFEROR'S identification number	<ul> <li>\$</li> <li>a Address or legal description</li> </ul>		ZIP code) Copy A
TRANSFEROR'S name Street address (including apt. no.)			For Internal Revenue Service Center File with Form 1096 For Privacy Ac and Paperworh Reduction Ac
City, state, and ZIP code	4 Check here if the transfe property or services as pa	eror received or will receive art of the consideration.	Notice, see the 2002 General Instructions for
Account number (optional)	5 Buyer's part of real estate		Forms 1099, 1098, 5498, and W-2G.
Form 1099-S	Cat. No. 64292E	Department of the Tr	easury - Internal Revenue Service
Do Not Cut or Separate Forms on This Pag	RECTED	ıt or Separate I	Forms on This Page
FILER'S name, street address, city, state, ZIP code, and telephone no.	Date of closing     Gross proceeds	OMB No. 1545-0997	Proceeds From Real Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.	2 Gross proceeds	- 20 <b>02</b> Form <b>1099-S</b>	Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.	2 Gross proceeds	- 20 <b>02</b> Form <b>1099-S</b>	Estate Transactions ZIP code) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork
FILER'S name, street address, city, state, ZIP code, and telephone no.  FILER'S Federal identification number TRANSFEROR'S name	2 Gross proceeds     \$ er     3 Address or legal descriptio      4 Check here if the transfe	Form 1099-S	Estate Transactions
FILER'S name, street address, city, state, ZIP code, and telephone no.         FILER'S Federal identification number         TRANSFEROR'S identification number         TRANSFEROR'S name         Street address (including apt. no.)	2 Gross proceeds     \$ er     3 Address or legal descriptio      4 Check here if the transfe	Form 1099-S on (including city, state, and 2 eror received or will receive art of the consideration. ►	Estate Transactions

### Exhibit S

TRUSTEE'S or ISSUER'S name, stree						1
Theoree of the output of hame, slice	et address, ci	ty, state, and ZIP code		ibutions (other unts in boxes	OMB No. 1545-0747	
			2-4 and 8	3–11)		IRA and
			\$		2002	Coverdell ES
			2 Rollover c	=1.40		Contribution
			s	1.40	Form <b>5498</b>	Informatio
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPAN	IT'S social security numbe	· ·	conversion amount	4 Recharacterized con	tributions Copy
		-	\$		\$	Fo
PARTICIPANT'S name			5 Fair marke	t value of account	6 Life insurance cos included in box 1	internal rievena
						Service Cente
			\$		\$	File with Form 109 For Privacy A
Street address (including apt. no.)			7 IRA	SEP SIMPL	E Roth IRA Cover	and Paperwor
<u></u>						Reduction Ad
City, state, and ZIP code			8 SEP contr	=1.40"=====	9 SIMPLE contributi	2002 Genera
Account number (optional)			<b>•</b>	contributions	11 Coverdell ESA con	Instructions to
Account number (optional)			\$	contributions	\$	5498, and W-20
orm <b>5498</b>	I		Ψ Cat. No. 50010C			reasury - Internal Revenue Servic
	_				•	
Do Not Cut or Separate	e Forms	s on This Page	» — D	o Not Cut	or Separate	Forms on This Page
2828						
TRUSTEE'S or ISSUER'S name, stree				ibutions (other	OMB No. 1545-0747	ו
	,,	.,		unts in boxes		IRA and
			\$	,,	തെനാ	Coverdell ES
			2 Rollover c	ontributions	2002	Contributio
						Information
			\$		Form <b>5498</b>	
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPAN	IT'S social security numbe		conversion amount	4 Recharacterized con	tributions Copy A
	<u> </u>		\$	4	\$	Fo
PARTICIPANT'S name			5 Fair marke	t value of account	6 Life insurance cos included in box 1	t Internal Revenue Service Cente
			\$		\$	File with Form 1096
Street address (including apt. no.)			7 IBA	SEP SIMPL	Ŧ	For Privacy Ac
						and Paperwor Reduction Ac
City, state, and ZIP code			8 SEP contr	ributions	9 SIMPLE contributi	ons Notice, see th
			\$		\$	2002 Genera
			1 4			Instructions to
Account number (optional)				contributions	11 Coverdell ESA con	tributions Forms 1099, 1098
Account number (optional)			· ·	contributions	11 Coverdell ESA con \$	tributions Forms 1099, 1098
Account number (optional)			10 Roth IRA		\$	tributions Forms 1099, 1098 5498, and W-2G
Form <b>5498</b>			10 Roth IRA \$ Cat. No. 50010C	;	\$ Department of the T	tributions Forms 1099, 1098 5498, and W-2G
Form <b>5498</b>	e Forms		10 Roth IRA \$ Cat. No. 50010C	;	\$ Department of the T	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic
Form 5498 Do Not Cut or Separate		on This Page	10 Roth IRA \$ Cat. No. 50010C	;	\$ Department of the T	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic
Form 5498 Do Not Cut or Separate 2828		on This Page	10 Roth IRA \$ Cat. No. 50010C • — D ECTED	o Not Cut	\$ Department of the T or Separate	tributions Forms 1099, 1098 5498, and W-2G
Form 5498 Do Not Cut or Separate		on This Page	10 Roth IRA \$ Cat. No. 50010C D ECTED 1 IRA contri than amo	o Not Cut	\$ Department of the T	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page
Form 5498 Do Not Cut or Separate 2828		on This Page	10 Roth IRA \$ Cat. No. 50010C D ECTED 1 IRA contri than amoi 2-4 and 8	o Not Cut	\$ Department of the T or Separate	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page
Form 5498 Do Not Cut or Separate 2828		on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 50010C Cat. No. 50010C Cat. I IRA contri than amoi 2-4 and 8 \$	ibutions (other unts in boxes 	\$ Department of the T or Separate	tributions Forms 1099, 1098 5498, and W-20 ireasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA
Form 5498 Do Not Cut or Separate 2828		on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 50010C Cat. No. 50010C Cat. I IRA contri than amoi 2-4 and 8 \$	o Not Cut	\$ Department of the T or Separate	tributions Forms 1099, 1098 5498, and W-20 ireasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contributior
Form 5498 Do Not Cut or Separate 2828		on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 50010C Cat. No. 50010C Cat. I IRA contri than amoi 2-4 and 8 \$	ibutions (other unts in boxes 	\$ Department of the T or Separate	tributions Forms 1099, 1098 5498, and W-20 ireasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contributior
form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No	ibutions (other unts in boxes 	\$ Department of the T or Separate OMB No. 1545-0747 2002	tributions Forms 1099, 1098 5498, and W-2G reasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contribution Information
Form 5498 Do Not Cut or Separate 2828	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No	butions (other unts in boxes 11)	\$ Department of the T or Separate OMB No. 1545-0747 2002 Form 5498	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contribution Information
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 500 Cat. No. 50010C Cat. No. 500 Cat. No. 500	butions (other unts in boxes 11)	\$ Department of the T or Separate OMB No. 1545-0747 20002 Form 5498 4 Recharacterized con \$ 6 Life insurance cos	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no.	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 500 Cat. No.	ibutions (other unts in boxes B-11) contributions	\$ Department of the T or Separate OMB No. 1545-0747 20002 Form 5498 4 Recharacterized con \$ 6 Life insurance cos included in box 1	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A t Internal Revenue Service Cente
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S name	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 500 Cat. No. 50010C Cat. No. 50010C Cat. No. 500 Cat. No. 500	ibutions (other unts in boxes 11) contributions	\$ Department of the T or Separate OMB No. 1545-0747 2002 Form 5498 4 Recharacterized con \$ 6 Life insurance cos included in box 1 \$	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Servic Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A t t Internal Revenue Service Cente File with Form 1090 For Privacy Ac
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no.	UC VC	on This Page	10 Roth IRA \$ Cat. No. 50010C Cat. No. 500 Cat. No.	ibutions (other unts in boxes B-11) contributions	\$ Department of the T or Separate OMB No. 1545-0747 2002 Form 5498 4 Recharacterized con \$ 6 Life insurance cos included in box 1 \$	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Service Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A t Internal Revenue Service Cente File with Form 1090 For Privacy Ac and Paperwor
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S name Street address (including apt. no.)	UC VC	on This Page	10         Roth IRA           10         Roth IRA           \$	butions (other unts in boxes 11) contributions conversion amount it value of account	Department of the T or Separate OMB No. 1545-0747 OMB No. 1545-0747 OD2 Form 5498 4 Recharacterized con 6 Life insurance cos included in box 1 \$ E Roth IRA Cover	tributions Forms 1099, 1098 5498, and W-20 reasury - Internal Revenue Service Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A t Internal Revenue Service Cente File with Form 1096 For Privacy Ac and Paperwor Reduction Ac
TRUSTEE'S or ISSUER'S Federal identification no.	UC VC	on This Page	10         Roth IRA           10         Roth IRA           \$	butions (other unts in boxes 11) contributions conversion amount it value of account	Department of the T or Separate OMB No. 1545-0747 OMB No. 1545-0747 OD2 Form 5498 4 Recharacterized con 6 Life insurance cos included in box 1 \$ E Roth IRA Cover 9 SIMPLE contributi	tributions       Forms 1099, 1098         5498, and W-2G         ireasury - Internal Revenue Service         Forms on This Page         IRA and         Coverdell ESA         Contribution         Information         tit         Internal Revenue         Forms on This Page         Information         tributions         Copy A         For         Internal Revenue         Service Center         File with Form 1096         For Privacy Ac         and Paperwork         Reduction Ac         Notice, see the
Form 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code	UC VC	on This Page	10         Roth IRA           10         Roth IRA           \$	o Not Cut	Separtment of the T or Separate OMB No. 1545-0747 OMB No. 1545-0747 OD2 Form 5498 4 Recharacterized continued in box 1 Sector 100 Control 100 Con	tibutions tributions t
iorm 5498 Do Not Cut or Separate 2828 TRUSTEE'S or ISSUER'S name, stree TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S name Street address (including apt. no.)	UC VC	on This Page	10         Roth IRA           10         Roth IRA           \$	butions (other unts in boxes 11) contributions conversion amount it value of account	Department of the T or Separate OMB No. 1545-0747 OMB No. 1545-0747 OD2 Form 5498 4 Recharacterized con 6 Life insurance cos included in box 1 \$ E Roth IRA Cover 9 SIMPLE contributi	tributions Forms 1099, 1098 5498, and W-2G ireasury - Internal Revenue Service Forms on This Page IRA and Coverdell ESA Contribution Information tributions Copy A Fo Internal Revenue Service Cente File with Form 1096 For Privacy Ac and Paperworl Reduction Ac ons Instructions fo

## Exhibit T

TRUSTEE'S name, street address, cit		-	· · · · · · · · · · · · · · · · · · ·	
	iy, state, and ZIP code	1 Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002	OMB No. 1545-1518	Archer MSA or ledicare+Choice
		\$	2002   🕅	<b>ISA Information</b>
		2 Total contributions made in 2002		
		<b>↓</b> 1.40" <b>→</b>	Form <b>5498-MSA</b>	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	,	ons made in 2003 for 2002	Copy A
PARTICIPANT'S name		4 Rollover contributions	5 Fair market value of Archer MSA or M+C MSA	Internal Revenue Service Center
;	3.40"	\$	\$	File with Form 1096
Street address (including apt. no.)		6 Medicare+Choice MSA		For Privacy Ac and Paperwork Reduction Ac
City, state, and ZIP code				Notice, see the 2002 Genera Instructions fo
Account number (optional)		1		Forms 1099, 1098 5498, and W-2G
orm 5498-MSA	C	L Cat. No. 23097L	Department of the Treasury	- Internal Revenue Service
o Not Cut or Separat	e Forms on This Page	— Do Not Cut	or Separate Form	s on This Page
2727				
TRUSTEE'S name, street address, cit	:y, state, and ZIP code	<ol> <li>Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002</li> </ol>		Archer MSA or ledicare+Choice
		<ul> <li>2 Total contributions made in 2002</li> </ul>	2002   №	ISA Information
		\$	Form <b>5498-MSA</b>	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	r <b>3</b> Total Archer MSA contribution	ons made in 2003 for 2002	Copy A
PARTICIPANT'S name		4 Rollover contributions	5 Fair market value of Archer MSA or M+C MSA	Internal Revenue Service Center
		\$	\$	File with Form 1096 For Privacy Ac
Street address (including apt. no.)		6 Medicare+Choice MSA		and Paperwor Reduction Ac
City, state, and ZIP code				Notice, see the 2002 Genera Instructions fo
Account number (optional)				Forms 1099, 1098 5498, and W-2G
orm 5498-MSA	C	L Cat. No. 23097L	Department of the Treasury	- Internal Revenue Service
)o Not Cut or Separat	e Forms on This Page	e — Do Not Cut	or Separate Form	s on This Page
2727		CIED		
2727 TRUSTEE'S name, street address, cit		ECTED     Employee or self-employed person's     Archer MSA contributions made in     2002 and 2003 for 2002	OMB No. 1545-1518	Archer MSA or
		1         Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002           \$           2         Total contributions made	M	Archer MSA of ledicare+Choice ISA Information
		Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002     S     Total contributions made in 2002	M	ledicare+Choice
		1         Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002           \$         2           1         Contributions made in 2002           \$         2           \$         2           \$         2           \$         2           \$         2           \$         2           \$         3           Total Archer MSA contributions	20 <b>02</b> M	ledicare+Choice ISA Information Copy /
TRUSTEE'S name, street address, cit	ty, state, and ZIP code	Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002     S     Total contributions made in 2002     S	20 <b>02</b> M	ledicare+Choice ISA Information Copy A Fo Internal Revenue
TRUSTEE'S name, street address, cit TRUSTEE'S Federal identification number PARTICIPANT'S name	ty, state, and ZIP code	Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002     S     Total contributions made in 2002     S     Total Archer MSA contributions     S     A Rollover contributions     \$	2002 Form 5498-MSA ons made in 2003 for 2002 5 Fair market value of Archer	Copy A Copy A Internal Revenue Service Cente File with Form 1096
TRUSTEE'S name, street address, ci	ty, state, and ZIP code	Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002     S     Total contributions made in 2002     S     Total Archer MSA contributions     A Rollover contributions	2002 Form 5498-MSA ons made in 2003 for 2002 5 Fair market value of Archer MSA or M+C MSA	Copy A Fo Internal Revenue Service Cente File with Form 1096 For Privacy Ac and Paperwor
TRUSTEE'S name, street address, cit TRUSTEE'S Federal identification number PARTICIPANT'S name	ty, state, and ZIP code	Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002     S     Total contributions made in 2002     S     Total Archer MSA contributions     S     A Rollover contributions     S     G Medicare+Choice	2002 Form 5498-MSA ons made in 2003 for 2002 5 Fair market value of Archer MSA or M+C MSA	ledicare+Choice

### Exhibit U

PAYER'S name	CORRECTED     I Gross winnings	2 Federal income tax withheld	OMB No. 1545-02
	<b>◀</b> 1.45"	1.45"	200
Street address 3.00"	3 Type of wager	4 Date won	
City, state, and ZIP code	5 Transaction	6 Race	Form W-2
			Certa Gamblin
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Winning
WINNER'S name 2 85"	9 Winner's taxpayer identification no.	10 Window	1.40"
WINNER'S name 2.85"	9 Willier's taxpayer identification no.		For Privacy Act a Paperwork Reduction A
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 20 General Instructions
			Forms 1099, 1098, 549 and W-2
City, state, and ZIP code	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge an	d belief the name address and taxpaver ide	ntification number that I have furnished	File with Form 109
correctly identify me as the recipient of this payment and any payments fro			Copy For Internal Reven
Signature ► 🛛 🗸	[	Date ►	Service Cent
orm <b>W-2G</b>	Cat. No. 10138V	Department of the Trea	asury - Internal Revenue Serv
згзагзг			
PAYER'S name	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-02
			200
Street address	3 Type of wager	4 Date won	
City, state, and ZIP code	5 Transaction	6 Race	Form W-2
			Certa Gamblir
Federal identification number Telephone number	7 Winnings from identical wagers	8 Cashier	Winning
WINNER'S name	9 Winner's taxpayer identification no.	10 Window	
WINNER 5 hame	9 winner's taxpayer identification no.	IU WINDOW	For Privacy Act a Paperwork Reduction A
Street address (including apt. no.)	11 First I.D.	12 Second I.D.	Notice, see the 20 General Instructions f
			Forms 1099, 1098, 549 and W-2
City, state, and ZIP code	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge an	d helief the name address and taxnaver ide		File with Form 109
correctly identify me as the recipient of this payment and any payments fro			Copy For Internal Reven
Signature ►	Γ	Date ►	Service Cent
orm <b>W-2G</b>	Cat. No. 10138V	Department of the Trea	asury - Internal Revenue Serv
3233232	CORRECTED	2 Federal income tax withheld	OMB No. 1545-02
		2 Federal income tax withheld	OMB No. 1545-02
PAYER'S name		<ul><li>2 Federal income tax withheld</li><li>4 Date won</li></ul>	200
PAYER'S name Street address	1 Gross winnings 3 Type of wager	4 Date won	омв №. 1545-02 200 Form W-2
PAYER'S name Street address	1 Gross winnings		200 Form W-2 Certa
PAYER'S name Street address City, state, and ZIP code	1 Gross winnings 3 Type of wager	4 Date won	200 Form W-2 Certa Gamblir
PAYER'S name Street address City, state, and ZIP code	1 Gross winnings 3 Type of wager 5 Transaction	4 Date won i i 6 Race	200 Form W-2 Certa Gamblir
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings 3 Type of wager 5 Transaction	4 Date won i i 6 Race	200 Form W-2 Certa Gamblir Winning For Privacy Act a
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number WINNER'S name	Gross winnings     Type of wager     Transaction     Winnings from identical wagers     Winner's taxpayer identification no.	4 Date won i i 6 Race 8 Cashier 10 Window	200 Form W-2 Certa Gamblin Winning For Privacy Act a Paperwork Reduction A Notice, see the 20
PAYER'S name Street address City, state, and ZIP code	Gross winnings     Type of wager     Transaction     Winnings from identical wagers	4 Date won i i 6 Race 8 Cashier	200 Form W-2 Certa Gamblin Winning For Privacy Act a Paperwork Reduction A Notice, see the 20 General Instructions
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number WINNER'S name	Gross winnings     Type of wager     Transaction     Winnings from identical wagers     Winner's taxpayer identification no.	4 Date won i i 6 Race 8 Cashier 10 Window	200 Form W-2 Certa Gamblir Winning For Privacy Act a Paperwork Reduction A Notice, see the 20 General Instructions Forms 1099, 1098, 548
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number WINNER'S name Street address (including apt. no.)	1 Gross winnings         3 Type of wager         5 Transaction         7 Winnings from identical wagers         9 Winner's taxpayer identification no.         11 First I.D.	4 Date won iii 6 Race 8 Cashier 10 Window 12 Second I.D.	200 Form W-2 Certa Gamblir Winning For Privacy Act a Paperwork Reduction
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number WINNER'S name Street address (including apt. no.) City, state, and ZIP code Under penalties of perjury, I declare that, to the best of my knowledge an	1 Gross winnings         3 Type of wager         5 Transaction         7 Winnings from identical wagers         9 Winner's taxpayer identification no.         11 First I.D.         13 State/Payer's state identification no.         d belief, the name, address, and taxpayer identification	4 Date won     i     i     6 Race     8 Cashier     10 Window     12 Second I.D.     14 State income tax withheld ntification number that I have furnished	200 Form W-2 Certa Gamblir Winning For Privacy Act a Paperwork Reduction A Notice, see the 20 General Instructions f Forms 1099, 1098, 548 and W-2
PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number WINNER'S name Street address (including apt. no.)	1 Gross winnings         3 Type of wager         5 Transaction         7 Winnings from identical wagers         9 Winner's taxpayer identification no.         11 First I.D.         13 State/Payer's state identification no.         d belief, the name, address, and taxpayer identification wagers, and that no other person is	4 Date won     i     i     6 Race     8 Cashier     10 Window     12 Second I.D.     14 State income tax withheld ntification number that I have furnished	200 Form W-2 Certa Gamblin Winning For Privacy Act a Paperwork Reduction / Notice, see the 20 General Instructions f Forms 1099, 1098, 544 and W-2 File with Form 109

### Exhibit V

	<b>D42-S</b> of the Treasury		reign Perso bject to W	ithholding	_		2002		opy A for
Internal Rev	enue Service					1	REPORTING		Revenue Service
1 Income code	2 Gross ind	come	3 Withholding allowances	4 Net income	<b>5</b> Tax rate	e 6 Exemption code	7 U.S. Federal ta: withheld	x 8	Amount repaid to recipient
9 With	holding agen	ťs EIN ►			14 Recipie	ent's U.S. TIN	I, if any ►		
	_	Г				1			
10 WITH	EIN HOLDING A	L. GENT'S na	QI-EIN	s (including ZIP code)	15 Recipie	SSN or ITI	N I f residence for tax	EIN purposes	QI-EIN 16 Country code
				-	17 NONQI		rermediary's (N	NQI's)/	18 Country code
							NTITY'S name		,
				-	19 NQI's/F	-low-through	entity's address		
11 Reci	pient's accou	nt number (	optional)	12 Recipient code					
				ne), street address,					
city c	r town, provinc	ce or state, ar	nd country (includi	ing postal code)	20 NOI's/F	-low-through	entity's TIN, if an	v 🕨	
				-		5	TIN (if different fi	,	olding agent's)
				-	22 State in	come tax with	neld <b>23</b> Payer's s	state tax no	24 Name of state
						come tax with			
or Privacy	Act and Pape	rwork Reduc	tion Act Notice, s	see page 15 of the sepa	ate instruction = 8.00" ===	ns.	Cat. No. 11386R		Form <b>1042-S</b> (200
	Act and Pape	Fo	reign Perso	on's U.S. Sourc	= 8.00" ==				
Form <b>1</b>	)42-S of the Treasury	Fo	reign Perso bject to W	on's U.S. Sourc	= 8.00" == e Income	e	2002	ом. С	Form <b>1042-S</b> (200 B No. 1545-0096 Copy <b>A</b> for
Form <b>1</b>	D42-S of the Treasury enue Service	Fol Su	reign Perso	on's U.S. Sourc ithholding _CORRECTED	= 8.00" == e Income	e IATA BASIS	20 <b>02</b>	OMI C Internal	Form <b>1042-S</b> (200 B No. 1545-0096
Form <b>1</b> Department Internal Rev	D42-S of the Treasury enue Service	Fol Su	reign Perso bject to W VOID	on's U.S. Sourc ithholding _CORRECTED	= 8.00" == e Income	e IATA BASIS	20 <b>02</b>	OMI C Internal	Form <b>1042-S</b> (200 B No. 1545-0096 C <b>OPY A</b> for Revenue Service
Form <b>11</b> Department Internal Rev 1 Income code	D42-S of the Treasury enue Service 2 Gross inc	Foi Sul come	reign Perso bject to W VOID	on's U.S. Sourc ithholding _CORRECTED	= 8.00" == e Income <u>PRO-R</u> 5 Tax rate	e ATA BASIS 6 Exemption code	2002 REPORTING 7 U.S. Federal ta: withheld	OMI C Internal	Form <b>1042-S</b> (200 B No. 1545-0096 Copy <b>A</b> for Revenue Service Amount repaid to
Form <b>11</b> Department Internal Rev 1 Income code	D42-S of the Treasury enue Service	Foi Sul come	reign Perso bject to W VOID	on's U.S. Sourc ithholding _CORRECTED	= 8.00" == e Income <u>PRO-R</u> 5 Tax rate	e ATA BASIS	2002 REPORTING 7 U.S. Federal ta: withheld	OMI C Internal	Form <b>1042-S</b> (200 B No. 1545-0096 Copy <b>A</b> for Revenue Service Amount repaid to
Form <b>11</b> Department Internal Rev 1 Income code 9 With	D42-S of the Treasury enue Service 2 Gross ind holding agen EIN	Fol Su come t's EIN ►	reign Perso bject to W VOID 3 Withholding allowances	on's U.S. Sourc ithholding <u>CORRECTED</u> 4 Net income	= 8.00" == e Income pro-ref 5 Tax rate 14 Recipie	e ATA BASIS 6 Exemption code ent's U.S. TIN SSN or ITI	2002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any ►	Internal x 8	Form <b>1042-S</b> (200 B No. 1545-0096 COPY A for Revenue Service Amount repaid to recipient QI-EIN
Form <b>11</b> Department Internal Rev 1 Income code 9 With	D42-S of the Treasury enue Service 2 Gross ind holding agen EIN	Fol Su come t's EIN ►	reign Perso bject to W VOID 3 Withholding allowances	on's U.S. Sourc ithholding _CORRECTED	= 8.00" == e Income pro-ref 5 Tax rate 14 Recipie	e ATA BASIS 6 Exemption code ent's U.S. TIN SSN or ITI	20002 REPORTING 7 U.S. Federal ta: withheld	Internal x 8	Form <b>1042-S</b> (200 B No. 1545-0096 Copy A for Revenue Service Amount repaid to recipient
Form <b>11</b> Department Internal Rev 1 Income code 9 With	D42-S of the Treasury enue Service 2 Gross ind holding agen EIN	Fol Su come t's EIN ►	reign Perso bject to W VOID 3 Withholding allowances	on's U.S. Sourc ithholding <u>CORRECTED</u> 4 Net income	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQE</li> </ul>	e ATA BASIS 6 Exemption code ent's U.S. TIN SSN or ITI Mathematical SSN or ITI SSN or ITI UALIFIED INT	20002 REPORTING 7 U.S. Federal ta: withheld I, if any ►	Internal x 8 EIN purposes	Form <b>1042-S</b> (200 B No. 1545-0096 COPY A for Revenue Service Amount repaid to recipient QI-EIN
Form <b>11</b> Department Internal Rev 1 Income code 9 With	D42-S of the Treasury enue Service 2 Gross ind holding agen EIN	Fol Su come t's EIN ►	reign Perso bject to W VOID 3 Withholding allowances	on's U.S. Sourc ithholding <u>CORRECTED</u> 4 Net income	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> </ul>	e ATA BASIS 6 Exemption code code SSN or ITI SSN or ITI SSN or ITI UALIFIED INT THROUGH E	2002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any f residence for tax TERMEDIARY'S (N	Internal x 8 EIN purposes	Form 1042-S (200 B No. 1545-0096 Opy A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code
Form 11 Department Internal Rev 1 Income code 9 With 10 WITH	D42-S of the Treasury enue Service 2 Gross ind holding agen EIN	For Su come t's EIN ► [ GENT'S nar	reign Perso bject to W VOID 3 Withholding allowances QI-EIN me and address	on's U.S. Sourc ithholding CORRECTED 4 Net income	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> </ul>	e ATA BASIS 6 Exemption code code SSN or ITI SSN or ITI SSN or ITI UALIFIED INT THROUGH E	20002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any ► N f residence for tax TERMEDIARY'S (N ENTITY'S name	Internal x 8 EIN purposes	Form 1042-S (200 B No. 1545-0096 Opy A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code
Form <b>11</b> Department Internal Rev <b>1</b> Income code <b>9</b> With <b>10</b> WITH <b>10</b> WITH	D42-S of the Treasury enue Service 2 Gross ind holding agen BIN EIN HOLDING A	For Sul come t's EIN ► [ GENT'S nar	reign Perso bject to W VOID 3 Withholding allowances QI-EIN me and address	on's U.S. Sourc ithholding <u>CORRECTED</u> 4 Net income s (including ZIP code) 12 Recipient code	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> </ul>	e ATA BASIS 6 Exemption code code SSN or ITI SSN or ITI SSN or ITI UALIFIED INT THROUGH E	20002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any ► N f residence for tax TERMEDIARY'S (N ENTITY'S name	Internal x 8 EIN purposes	Form 1042-S (200 B No. 1545-0096 Opy A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code
Form 11 Department Internal Rev 1 Income code 9 With 10 WITH 11 Reci 13 RECI	D42-S of the Treasury enue Service 2 Gross ind holding agen BIN HOLDING A	For Sul come t's EIN ► [ GENT'S nar (first name, ir	reign Perso bject to W VOID 3 Withholding allowances QI-EIN me and address	on's U.S. Sourc ithholding CORRECTED 4 Net income (including ZIP code) (including ZIP code) 12 Recipient code ne), street address,	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> </ul>	e ATA BASIS 6 Exemption code code SSN or ITI SSN or ITI SSN or ITI UALIFIED INT THROUGH E	20002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any ► N f residence for tax TERMEDIARY'S (N ENTITY'S name	Internal x 8 EIN purposes	Form 1042-S (200 B No. 1545-0096 Opy A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code
Form 11 Department Internal Rev 1 Income code 9 With 10 WITH 11 Reci 13 RECI	D42-S of the Treasury enue Service 2 Gross ind holding agen BIN HOLDING A	For Sul come t's EIN ► [ GENT'S nar (first name, ir	reign Perso bject to W VOID 3 Withholding allowances QI-EIN me and address optional)	on's U.S. Sourc ithholding CORRECTED 4 Net income (including ZIP code) (including ZIP code) 12 Recipient code ne), street address,	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> <li>19 NQI's/F</li> <li>20 NQI's/F</li> </ul>	e ATA BASIS 6 Exemption code ent's U.S. TIN SSN or ITI SSN or ITI THROUGH E Flow-through Flow-through	20002 <b>REPORTING</b> 7 U.S. Federal ta: withheld 1, if any ► N f residence for tax FERMEDIARY'S (N ENTITY'S name entity's address entity's TIN, if an	Internal x 8 EIN purposes	E No. 1545-0096 COPY A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code 18 Country code
Form 11 Department Internal Rev 1 Income code 9 With 10 WITH 11 Reci 13 RECI	D42-S of the Treasury enue Service 2 Gross ind holding agen BIN HOLDING A	For Sul come t's EIN ► [ GENT'S nar (first name, ir	reign Perso bject to W VOID 3 Withholding allowances QI-EIN me and address optional)	on's U.S. Sourc ithholding CORRECTED 4 Net income (including ZIP code) (including ZIP code) 12 Recipient code ne), street address,	<ul> <li>8.00" =</li> <li>PRO-R</li> <li>5 Tax rate</li> <li>14 Recipie</li> <li>15 Recipie</li> <li>17 NONQI FLOW-</li> <li>19 NQI's/F</li> <li>20 NQI's/F</li> </ul>	e ATA BASIS 6 Exemption code ent's U.S. TIN SSN or ITI SSN or ITI THROUGH E Flow-through Flow-through	20002 <b>REPORTING</b> 7 U.S. Federal ta: withheld I, if any ► N f residence for tax FERMEDIARY'S (N INTITY'S name entity's address	Internal x 8 EIN purposes	E No. 1545-0096 COPY A for Revenue Service Amount repaid to recipient QI-EIN 16 Country code 18 Country code