

MEMO# 2601

March 11, 1991

INSTRUCTIONS FOR FORMS 1099, 1098, 5498 AND W-2G

March 11, 1991 TO: PENSION MEMBERS NO. 9-91 OPERATIONS MEMBERS NO. 8-91
TRANSFER AGENT ADVISORY COMMITTEE NO. 12-91 RE: INSTRUCTIONS FOR FORMS 1099, 1098, 5498 AND W-2G _____ Attached are the 1991 Instructions for Forms 1099, 1098, 5498 and W-2G (including instructions for Form 1099-A, 1099-B, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, and 5754). The instructions contain a reminder that payers who use substitute statements to recipients must comply with the rules in IRS Publication 1179, Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G. With regard to Form 1099-R, the instructions note the elimination of Form W-2P as of 1991. The instructions also contain a detailed Form 1099-R discussion, including the manner by which excess 401(k) plan contributions are to be characterized. We will keep you informed of developments. W. Richard Mason Assistant Counsel - Pension Attachment

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