

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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