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## Telephone Numbers on Statements—Forms W-2G, 1098, 1099, and 8308—Penalty Waiver

### Announcement 96-88

The Taxpayer Bill of Rights 2 (P.L. 104-168) requires payers to provide the telephone number of a person to contact on certain statements to recipients, generally Copy B of the forms listed below. This number must provide direct access to an individual who can answer questions about the statement. This new requirement applies to the 1996 forms due to recipients by January 31, 1997. Because the legislation was enacted after the 1996 forms were printed, a failure to include a phone number on the 1996 statements will be considered to have arisen from an event beyond the control of the filer. As a result, the penalty under section 6722 of the Internal Revenue Code will be waived for reasonable cause if the next statement required to be provided (generally for 1997) includes the phone number.

Although the penalty will be waived for 1996, payers are encouraged to enter the telephone number anywhere they choose on the recipient statements. The law requires that the information be entered on Forms W-2G, 1098, 1099-A, 1099-B, 1099-DIV, 1099-G (excluding state or local income tax refunds), 1099-INT, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR and 1099-S. However, payers also are encouraged to furnish the telephone number on other Forms 1099. The 1997 revisions of the forms listed above will require that the telephone number be included in the filer name

and address area. The telephone number is not required on Copy A of paper forms nor on magnetic media filed with the IRS.

The telephone number also must be provided on Form 8308, Report of a Sale or Exchange of Certain Partnership Interests, required to be furnished after 1996. Form 8308 is being revised accordingly.

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