

VOID  CORRECTED

CREDITOR'S name, street address, city, state, and ZIP code		OMB No. 1545-1424		<b>2008</b> Form <b>1099-C</b>	<b>Cancellation of Debt</b>
CREDITOR'S federal identification number	DEBTOR'S identification number	<b>1</b> Date canceled	<b>2</b> Amount of debt canceled \$		
DEBTOR'S name  Street address (including apt. no.)  City, state, and ZIP code		<b>3</b> Interest if included in box 2 \$	<b>4</b>	<b>Copy C For Creditor</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
		<b>5</b> Debt description			
Account number (see instructions)		<b>6</b> Check for bankruptcy <input type="checkbox"/>	<b>7</b> Fair market value of property \$		

Form **1099-C**

Department of the Treasury - Internal Revenue Service

### Instructions for Creditors

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-C are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2008 Instructions for Forms 1099-A and 1099-C. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the debtor by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-C, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time.