

VOID  CORRECTED

CREDITOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date canceled	OMB No. 1545-1424  <b>2009</b>  Form <b>1099-C</b>	<b>Cancellation of Debt</b>
		2 Amount of debt canceled \$		
		3 Interest if included in box 2 \$		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		<b>Copy C For Creditor</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.</b>
DEBTOR'S name				
Street address (including apt. no.)		5 Was borrower personally liable for repayment of the debt?  <input type="checkbox"/> Yes <input type="checkbox"/> No		
City, state, and ZIP code		6 Check for bankruptcy <input type="checkbox"/>		
Account number (see instructions)		7 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 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 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, 3921, 3922, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the debtor by February 1, 2010.

File Copy A of this form with the IRS by March 1, 2010. If you file electronically, the due date is March 31, 2010. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 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).