



1099 STATEMENT FROM CLAIMS ADMINISTRATOR

For claimants represented by law firms, the Trust will issue Form 1099s to those law firms based on the total award amounts paid, regardless of which Claim Types the awards represent, for all Preliminary Payments and *Pro Rata* payments upon Final Determinations made within the given tax year. For unrepresented claimants, the Trust will issue Form 1099s directly to those claimants to the extent the underlying award(s) are potentially subject to IRS reporting requirements. It is the responsibility of each claimant, in association with their individual tax advisor, CPA or tax preparer, to make appropriate disclosures when and where necessary to the IRS and/or state taxing authorities.