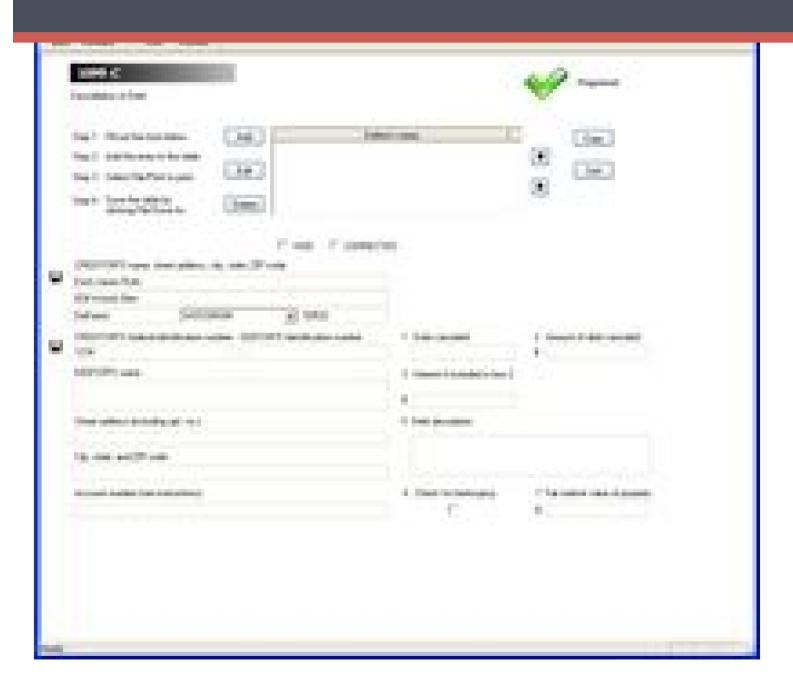
## **CPA**

## Practice **Advisor**

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## Cancellation of Debt

A 1099-C must be provided if a federal government agency, certain agencies connected with the Federal Government, financial institution, credit union, or an organization having a significant trade or business of lending money (such as a finance or credit card company) cancels or forgives a debt you owe of \$600 or more.

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