Guide to Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.)

				DL	e Date
Form	Title	What To Report	Amounts To Report	To IRS	To Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under Chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	See form instructions	March 15	March 15
1097-BTC	Bond Tax Credit	Tax credit bond credits to shareholders.	All amounts	February 28*	On or before the 15th day of the 2nd calendar month afte the close of the calendar month in which the credit is allowed
1098	Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	February 28*	(To Payer/Borrower January 31
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane.	Gross proceeds of more than \$500	February 28*	(To Donor) 30 days from date of sale or contribution
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	February 28*	January 31
1098-MA	Mortgage Assistance Payments	Assistance payments paid to homeowners from funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program.	All amounts	February 28	January 31
1098-Q	Qualifying Longevity Annuity Contract Information	Status of a contract that is intended to be a qualifying longevity annuity contract (QLAC), defined in section A-17 of 1.401(a)(9)-6, that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), or 408 (other than a Roth IRA) or eligible governmental plan under section 457(b).	All amounts	February 28	January 31
1098-T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	February 28*	January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28*	(To Borrower) January 31
1099-В	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	All amounts	February 28*	February 15**
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	February 28*	January 31
1099-CAP	Changes in Corporate Control and Capital Structure	Information about cash, stock, or other property from an acquisition of control or the substantial change in capital structure of a corporation.	Over \$1,000	February 28*	(To Shareholders) January 31, (To Clearing Organization) January 5
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions (including distributions reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	February 28*	January 31
1099-INT	Interest Income	Interest income (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278(b).	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
1099-K	Payment Card and Third Party Network Transactions	Payment card transactions.	All amounts		January 31
		Transactions Third party network transactions.	\$20,000 or more and 200 or more transactions	nd February 28*	

*The due date is March 31 if filed electronically.

**The due date is March 15 for reporting by trustees and middlemen of WHFITs.

Guide to Information Returns (Continued)

				Due	1
Form	Title	What To Report	Amounts To Report	To IRS	To Recipient (unless indicated otherwise)
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	February 28*	January 31
1099-MISC	Miscellaneous Income	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i) (A) or reported as described in Regulations section 1.1471-4(d)(2)(iii) (A)).	\$600 or more, except \$10 or more for royalties	_	
	(Also, use to report direct sales of \$5,000 or more of consumer goods for resale.)	Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch.	All amounts		
		Section 409A income from nonqualified deferred compensation plans (NQDCs).	All amounts		
		Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more	February 28* Note: If any payments for	January 31**
		Payments for services performed for a trade or business by people not treated as its employees (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)). Examples: fees to subcontractors or directors and golden parachute payments.	\$600 or more	nonemployee compensation are reported in box 7, the due date is January 31 for both paper and electronic returns.	
		Fish purchases paid in cash for resale.	\$600 or more		
		Crop insurance proceeds.	\$600 or more		
		Substitute dividends and tax-exempt interest payments reportable by brokers.	\$10 or more		February 15**
		Gross proceeds paid to attorneys.	\$600 or more		February 15**
		A U.S. account for chapter 4 purposes to which you made no payments during the year that are reportable on any applicable Form 1099 (or a U.S. account to which you made payments during the year that do not reach the applicable reporting threshold for any applicable Form 1099) reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A).	All amounts (including \$0)		January 31**
1099-OID	Original Issue Discount	Original issue discount (including amounts reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278 (b).	\$10 or more	February 28*	January 31**
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives passed through to their patrons including any domestic production activities deduction and certain pass-through credits.	\$10 or more	February 28*	January 31
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	February 28*	January 31
1099-QA	Distributions from ABLE Accounts	Distributions from ABLE accounts.	All amounts	February 28	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i) (B) or reported as described in Regulations section 1.1471-4(d)(2)(iii) (A)).	\$10 or more	February 28*	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	February 28*	February 15
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	February 28*	January 31

*The due date is March 31 if filed electronically. **The due date is March 15 for reporting by trustees and middlemen of WHFITs.

Guide to Information Returns (Continued)

				Due Date	
Form	Title	What To Report	Amounts To Report	To IRS	To Recipient (unless indicated otherwise)
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of stock pursuant to the exercise of an incentive stock option under section 422(b).	All amounts	February 28*	January 31
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Transfer of stock acquired through an employee stock purchase plan under section 423(c).	All amounts	February 28*	January 31
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA), including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account.	All amounts	May 31	(To Participant) For FMV/RMD, Jan 31; For contributions, May 31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498-QA	ABLE Account Contributions Information	Contributions (including rollover contributions) to an ABLE account	All amounts	May 31	March 15
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	May 31	(To Participant) May 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28*	January 31

*The due date is March 31 if filed electronically.

Types of Payments Below is an alphabetic list of some payments and the forms to file and report them. However, it is not a complete list of all payments, and the absence of a payment from the list does not indicate that the payment is not reportable. For instructions on a specific type of payment, see the separate instructions in the form(s) listed.

Type of Payment Report on Form

ABLE accounts:	
Contributions	5498-QA
Distributions	1099-QA
Abandonment	1099-A
Accelerated death benefits	1099-LTC
Acquisition of control	1099-CAP
Agriculture payments	1099-G
Allocated tips	W-2
Alternate TAA payments	1099-G
Annuities	1099-R
Archer MSAs:	
Contributions	5498-SA
Distributions	1099-SA
Attorney, fees and gross	
proceeds	1099-MISC
Auto reimbursements, employee	W-2
Auto reimbursements,	
nonemployee	1099-MISC
Awards, employee	W-2
Awards, nonemployee	1099-MISC
Barter exchange income	1099-B
Bond tax credit	1097-BTC
Bonuses, employee	W-2
Bonuses, nonemployee	1099-MISC
Broker transactions	1099-B
Cancellation of debt	1099-C
Capital gain distributions	1099-DIV
Car expense, employee	W-2
Car expense, nonemployee	1099-MISC
Changes in capital structure	1099-CAP
Charitable gift annuities	1099-R
Commissions, employee	W-2
Commissions, nonemployee	1099-MISC
Commodities transactions	1099-B
Compensation, employee	W-2
Compensation, nonemployee	1099-MISC
Contributions of motor vehicles, boats,	
and airplanes	1098-C
Cost of current life insurance	
	1099-R
Coverdell ESA contributions	5498-ESA
Coverdell ESA distributions	1099-Q
Crop insurance proceeds	1099-MISC
	1099-MISC
Death benefits	1099-R

Type of Payment Report on Form

Type of Laymont hepott of Lonn	
Accelerated	1099-LTC
Debt cancellation	1099-C
Dependent care payments	W-2
Direct rollovers	1099-Q,
	1099-R,
	5498
Direct sales of consumer products for	
resale	1099-MISC
Directors' fees	1099-MISC
Discharge of indebtedness	1099-C
Dividends	1099-DIV
Donation of motor vehicle	1098-C
Education loan interest	1098-E
Employee business expense	
reimbursement	W-2
Employee compensation	W-2
Excess deferrals, excess contributions,	
distributions of	1099-R
Exercise of incentive stock option under	
section 422(b)	3921
	W-2
Fees, nonemployee	1099-MISC
Fishing boat crew members	1000 MISC
proceeds	1099-MISC
	1099-MISC 1099-A
	1099-A 1042-S
Foreign persons' income	1042-5 W-2
401(k) contributions	1099-DIV
404(k) dividend	W-2G
Gambling winnings	W-2G W-2
Golden parachute, employee	VV-2
	1099-MISC
Grants, taxable	1099-G
Health care services	1099-MISC
Health savings accounts:	
	5498-SA
Distributions	1099-SA
Income attributable to domestic	
production activities, deduction	
for	1099-PATR
Income tax refunds, state and	
local	1099-G
Indian gaming profits paid to tribal	
members	1099-MISC
Interest income	1099-INT
Tax-exempt	1099-INT
Interest, mortgage	1098
IRA contributions	5498
IRA distributions	1099-R
Life insurance contract	1099-R,
	1099-LTC
Liquidation, distributions in	1099-DIV
Loans, distribution from pension	1000 B
plan	1099-R
Long-term care benefits	1099-LTC
Medicare Advantage MSAs:	F 400 0 4
Contributions	5498-SA
	1099-SA
Medical services	1099-MISC
Mileage, employee	W-2 1099-MISC
Mileage, nonemployee	1099-MISC 1099-R
Military retirement	1099-R 1098-MA
Mortgage assistance payments	I USO-IVIA

Type of Payment Report on Form

Moving expense	109
	W-
Nonemployee compensation	1099-MIS0
Nonqualified deferred compensation:	
Beneficiary	1099-F
Employee	W-
Nonemployee	1099-MIS0
Original issue discount (OID)	1099-OII
Tax-exempt OID	1099-OI
Patronage dividends	1099-PAT
Payment card transactions	1099-1
Pensions	1099-F
Points	109
Prizes, employee	W-
Prizes, nonemployee	1099-MIS
Profit-sharing plan	1099-l
Punitive damages	1099-MIS
Qualified longevity annuity	
contract	1098-0
Qualified plan distributions	1099-l
Qualified tuition program	
payments	1099-0
Real estate transactions	1099-
Recharacterized IRA	1099-R
contributions	549
Refund, state and local tax	1099-0
Rents	1099-MIS
Retirement	1099-l
Roth conversion IRA	
contributions	549
Roth conversion IRA	
distributions	1099-1
Roth IRA contributions	549
Roth IRA distributions	1099-
Royalties	1099-MISC
Timber, pay-as-cut contract	
Sales:	1099-
Sales: Real estate	1099-
Sales: Real estate	1099- 1099- 1099-
Sales: Real estate	1099- 1099- 1099- 1099-
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions	1099- 1099- 1099- 1099- W-2, 549 1099-
Sales: Real estate	1099 1099 1099 1099 W-2, 549 1099 W
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions	1099 1099 1099 1099 W-2, 549 1099 W
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions	1099- 1099- 1099- 1099- W-2, 549 1099- W- W- W-
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay	1099- 1099- 1099- 1099- W-2, 549 1099- W- W- W-2, 549
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions	1099- 1099- 1099- 1099- W-2, 549 1099- W- W- W-2, 549 1099- 1099-
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions	1099- 1099- 1099- 1099- W-2, 549 1099- W- W- W-2, 549 1099- 1099-
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions Student loan interest	1099- 1099- 1099- 1099- 1099- 1099- 1099- W- W- W- 2,549 1099- 1098-
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends	1099- 1099- 1099- 1099- 1099- 1099- W- 2,549 1099- 1098- 1099-MIS0
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1099- 1098- 1099-MIS0 W-
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099-MISI W- 1099-MISI
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends or tax-exempt interest Supplemental unemployment Tax refunds, state and local Third party network transactions	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099-MISI W- 1099-MISI W- 1099-4 1099-
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099-MISI W- 1099-MISI W- 1099-W-
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP distributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends or tax-exempt interest Supplemental unemployment Tax refunds, state and local Third party network transactions	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099- MSI 099- 1099- 1099- W- 1099- V- 549
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099- MSI 099- 1099- 1099- W- 1099- V- 549
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1098- 1099- MSI 099- 1099- 1099- W- 1099- V- 549
Sales: Real estate	1099- 1099- 1099- 1099- 1099- 1099- W- W- 2,549 1099- 1098- 1099- 1099- 1099- 1099- 1099- 1099- 549 1099-
Sales: Real estate	1099- 1099- 1099- 1099- 1099- 1099- W- 009- 1099- 1099- 1099- 1099- 1099- 1099- 1099- 1099- 1099- 399- 392
Sales: Real estate	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1099- 1099- 1099- 1099- 1099- 1099- 1099- 392 1098- 1099- 1
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP contributions SEP distributions Severance pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends or tax-exempt interest Supplemental unemployment Tax refunds, state and local Third party network transactions Tips Traditional IRA contributions Transfer of stock acquired through an employee stock purchase plan under section 423(c) Tuition Unemployment benefits	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1099- 1099- 1099- 1099- 1099- 1099- 392 1098- 1099- 1
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP contributions SEP distributions Severance pay Sick pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends or tax-exempt interest Supplemental unemployment Tax refunds, state and local Third party network transactions Tips Traditional IRA contributions Transfer of stock acquired through an employee stock purchase plan under section 423(c) Tuition Unemployment benefits	1099- 1099- 1099- 1099- W-2, 549 1099- W- W-2, 549 1099- 1099- 1099- 1099- 1099- 1099- 1099- 392 1098- 1099- 1
Sales: Real estate Securities Section 1035 exchange SEP contributions SEP contributions SEP distributions Severance pay SIMPLE contributions SIMPLE distributions Student loan interest Substitute payments in lieu of dividends or tax-exempt interest Supplemental unemployment Tax refunds, state and local Third party network transactions Tips Traditional IRA contributions Transfer of stock acquired through an employee stock purchase plan under section 423(c) Tuition Unemployment benefits	1099-3 1099-3 1099-3 1099-1 1099-1 1099-1 W-2, 549 W-2, 549 1099-1 1099-1 1099-1 1099-1 1099-1 W-1 1099-1 W-1 549 1099-1 3922 1098-1 1099-0 W-1