

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

Form	Title	What To Report	Amounts To Report	Due Date	
				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 after 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-B	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	February 28*	January 31
		Third party network transactions.	\$20,000 or more and 200 or more transactions		

\*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)

Form	Title	What To Report	Amounts To Report	Due Date	
				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	Type of Payment Report on Form	Type of Payment Report on Form	
ABLE accounts:			
Contributions . . . . .	5498-QA	Mortgage interest . . . . .	1098
Distributions . . . . .	1099-QA	Moving expense . . . . .	W-2
Abandonment . . . . .	1099-A	Nonemployee compensation . . . . .	1099-MISC
Accelerated death benefits . . . . .	1099-LTC	Nonqualified deferred compensation:	
Acquisition of control . . . . .	1099-CAP	Beneficiary . . . . .	1099-R
Agriculture payments . . . . .	1099-G	Employee . . . . .	W-2
Allocated tips . . . . .	W-2	Nonemployee . . . . .	1099-MISC
Alternate TAA payments . . . . .	1099-G	Original issue discount (OID) . . . . .	1099-OID
Annuities . . . . .	1099-R	Tax-exempt OID . . . . .	1099-OID
Archer MSAs:		Patronage dividends . . . . .	1099-PATR
Contributions . . . . .	5498-SA	Payment card transactions . . . . .	1099-K
Distributions . . . . .	1099-SA	Pensions . . . . .	1099-R
Attorney, fees and gross proceeds . . . . .	1099-MISC	Points . . . . .	1098
Auto reimbursements, employee . . . . .	W-2	Prizes, employee . . . . .	W-2
Auto reimbursements, nonemployee . . . . .	1099-MISC	Prizes, nonemployee . . . . .	1099-MISC
Awards, employee . . . . .	W-2	Profit-sharing plan . . . . .	1099-R
Awards, nonemployee . . . . .	1099-MISC	Punitive damages . . . . .	1099-MISC
Barter exchange income . . . . .	1099-B	Qualified longevity annuity contract . . . . .	1098-Q
Bond tax credit . . . . .	1097-BTC	Qualified plan distributions . . . . .	1099-R
Bonuses, employee . . . . .	W-2	Qualified tuition program payments . . . . .	1099-Q
Bonuses, nonemployee . . . . .	1099-MISC	Real estate transactions . . . . .	1099-S
Broker transactions . . . . .	1099-B	Recharacterized IRA contributions . . . . .	1099-R, 5498
Cancellation of debt . . . . .	1099-C	Refund, state and local tax . . . . .	1099-G
Capital gain distributions . . . . .	1099-DIV	Rents . . . . .	1099-MISC
Car expense, employee . . . . .	W-2	Retirement . . . . .	1099-R
Car expense, nonemployee . . . . .	1099-MISC	Roth conversion IRA contributions . . . . .	5498
Changes in capital structure . . . . .	1099-CAP	Roth conversion IRA distributions . . . . .	1099-R
Charitable gift annuities . . . . .	1099-R	Roth IRA contributions . . . . .	5498
Commissions, employee . . . . .	W-2	Roth IRA distributions . . . . .	1099-R
Commissions, nonemployee . . . . .	1099-MISC	Royalties . . . . .	1099-MISC, 1099-S
Commodities transactions . . . . .	1099-B	Timber, pay-as-cut contract . . . . .	1099-S
Compensation, employee . . . . .	W-2	Sales:	
Compensation, nonemployee . . . . .	1099-MISC	Real estate . . . . .	1099-S
Contributions of motor vehicles, boats, and airplanes . . . . .	1098-C	Securities . . . . .	1099-B
Cost of current life insurance protection . . . . .	1099-R	Section 1035 exchange . . . . .	1099-R
Coverdell ESA contributions . . . . .	5498-ESA	SEP contributions . . . . .	W-2, 5498
Coverdell ESA distributions . . . . .	1099-Q	SEP distributions . . . . .	1099-R
Crop insurance proceeds . . . . .	1099-MISC	Severance pay . . . . .	W-2
Damages . . . . .	1099-MISC	Sick pay . . . . .	W-2
Death benefits . . . . .	1099-R	SIMPLE contributions . . . . .	W-2, 5498
		SIMPLE distributions . . . . .	1099-R
		Student loan interest . . . . .	1098-E
		Substitute payments in lieu of dividends or tax-exempt interest . . . . .	1099-MISC
		Supplemental unemployment . . . . .	W-2
		Tax refunds, state and local . . . . .	1099-G
		Third party network transactions . . . . .	1099-K
		Tips . . . . .	W-2
		Traditional IRA contributions . . . . .	5498
		Traditional IRA distributions . . . . .	1099-R
		Transfer of stock acquired through an employee stock purchase plan under section 423(c) . . . . .	3922
		Tuition . . . . .	1098-T
		Unemployment benefits . . . . .	1099-G
		Vacation allowance, employee . . . . .	W-2
		Vacation allowance, nonemployee . . . . .	1099-MISC
		Wages . . . . .	W-2