

2017 Guide to Information Returns

Paper Filing Due Date

| Form | Title | What to Report | What to Report | To IRS | To Recipient (unless indicated otherwise) |
|-------------------------------------|---|--|--|--|--|
| W-2 | Wage and Tax Statement | Wages, tips, other compensation; social security, Medicare, withheld income taxes; and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, certain moving expense payments, some kinds of travel allowances, and third-party payments of sick pay. | See separate instructions | January 31 for Paper and e-filing | January 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 | Last day of February* | January 31 |
| 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 |
| 1094-B | Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns | Summary transmittal record of 1095-Bs. | TBD | Insurance Carrier submits February 28* | N/A |
| 1094-C | Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns | Summary transmittal record of 1095-Cs | TBD | Last day of February* | N/A |
| 1095-B | Health Coverage | Which months the insured and his or her family was covered under the plan. | TBD | Insurance Carrier submits February 28* | Insurance Carrier sends to recipients January 31 |
| 1095-C | Employer-Provided Health Insurance Offer and Coverage | Whether or not the employer offered health coverage to employees. | TBD | Last day of February* | January 31 |
| 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 | Last day of February* | (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 | Last day of February* | (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 | Last day of February* | January 31 |
| 1098-T | Tuition Statement | Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional). | | Last day of February* | 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. | | Last day of February* | (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. | | Last day of February* | 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. | | Last day of February* | 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. | | Last day of February* | (To Shareholders) January 31 |
| 1099-DIV | Dividends and Distributions | Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions. | | Last day of February* | January 31 |
| 1099-G | Certain Government Payments | Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants. | | Last day of February* | January 31 |
| 1099-INT | Interest Income | Interest income. | | Last day of February* | January 31 |
| 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 | | Last day of February* | January 31 |
| 1099-MISC | Miscellaneous Income Also, use to report direct sales of \$5,000 or more of consumer goods for resale.) | • Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows. | \$600 or more, except \$10 or more for royalties | Last day of February* | January 31 |
| | | • Payments for rental property expenses. | \$600 or more | | |
| | | • 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 | | |
| | | • Payments for services performed for a trade or business by people not treated as its employees. Examples: fees to subcontractors or directors and golden parachute payments. | \$600 or more | | |
| | | • Fish purchases paid in cash for resale. | \$600 or more | | |
| | | • Crop insurance proceeds. | \$600 or more | | |
| | | • Substitute dividend and tax-exempt interest payments reportable by brokers. | \$10 or more | | |
| • Gross proceeds paid to attorneys. | \$600 or more | | | | |
| 1099-OID | Original Issue Discount | Original issue discount. | \$10 or more | February 15* | 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 | | Last day of February* | January 31 |
| 1099-Q | Payment from Qualified Education Programs (Under Sections 529 and 530) | Earnings from qualified tuition programs and Coverdell ESAs. | \$10 or more | Last day of February* | January 31 |
| 1009-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. | Generally, \$600 or more | Last day of February* | January 31 |
| 1099-S | Proceeds From Real Estate Transactions | Gross proceeds from the sale or exchange of real estate and certain royalty payments. | All amounts | Last day of February* | January 31 |
| 1099-SA | Distributions from an HSA, Archer MSA, or Medicare Advantage MSA | Distributions from an HSA, Archer MSA, or Medicare Advantage MSA. | All amounts | Last day of February* | 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 January 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-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 |

If any date shown falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

*The due date is April 2, 2018 if filed electronically.