

# 2016 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 March 31, 2017 if filed electronically.