



**QUICK REFERENCE GUIDE**

**for**

**2011-2012**

**1099 Information Returns**

**GEFFEN MESHER**

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& COMPANY, P.C.

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

## Table of Contents

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<b>What's New?</b>		<b>I</b>
<b>Section 1</b>	<b>1099 Information Reporting</b>	<b>1</b>
	WHAT IS A 1099.....	1
	WHO MUST FILE 1099 FORMS? .....	1
	WHO AND WHAT PAYMENTS SHOULD BE REPORTED ON A 1099? .....	1
	WHEN AND HOW ARE INFORMATION FORMS FILED? .....	2
	ELECTRONIC FILING.....	2
	ELECTRONIC FILING.....	3
	HOW ARE PAYMENTS TO ATTORNEYS TO BE REPORTED? .....	3
	HOW DO I VERIFY TAXPAYER IDENTIFICATION NUMBERS (TINS)? ....	4
	WHAT IS BACKUP WITHHOLDING? .....	4
	WHAT TYPES OF PAYMENTS ARE SUBJECT TO BACKUP WITHHOLDING? .....	4
	HOW IS BACKUP WITHHOLDING REPORTED AND TAXES PAID .....	5
	WHAT OTHER WITHHOLDING TAXES ARE THERE? .....	5
	WHERE DO I SEND THE COMPLETED 1099 FORMS? .....	5
	RECORD RETENTION .....	5
	OREGON WITHHOLDING ON NON-PAYROLL ITEMS .....	6
	WHEN MUST 1099 FORMS BE FILED ON MAGNETIC MEDIA? .....	6
	FORMS 3921 AND 3922 .....	6
	SOME INFORMATION FORMS MUST CONTAIN A PHONE NUMBER ...	7
	PENALTIES.....	7
<b>Section 2</b>	<b>1099 Forms and Codes</b>	<b>8</b>
	1099-MISC and 1099-K sample forms.....	8
	1099-R Codes .....	9
	945 Annual Return of Withheld Federal Income Tax .....	11
	945-A Pages 1 and 2, Annual Record of Federal Tax Liability .....	12
<b>Section 3</b>	<b>Guide to Information Returns</b>	<b>14</b>
<b>Section 4</b>	<b>Types of Payments</b>	<b>16</b>
<b>Section 5</b>	<b>Ordering Forms and GMCO Staff Resources</b>	<b>17</b>

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**Web Site**

[www.irs.gov](http://www.irs.gov)

Forms and publications

General Instructions for Certain Information Returns

(Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G)

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**Where to File**

All information returns filed on paper must use a 3-line mailing address.

For Oregon, Washington and California:

Department of the Treasury

Internal Revenue Service Center

Kansas City, MO 64999

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**Truncating Payee  
Identification Numbers**

**Forms 1097, 1098 series, 1099 series, and 5498 series:**

Pilot program for truncating an individual's identifying number on paper payee statements has ended. Filers must show the individual payee's complete identifying number on all copies of the form.

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**Form 1097-BTC**

The American Recovery and Reinvestment Act of 2009 allows regulated investment companies (RICs) to elect to distribute tax credit bond credits to shareholders. Form 1097-BTC has been created for all holders and issuers of tax credit bonds to report this information.

Bond holders who receive a Form 1097-BTC also use Form 1097-BTC to report tax credits passed to another person.

The 2011 Form 1097-BTC was redesigned. Boxes were added, repositioned, and renamed. Each bond has a unique identification number assigned for the credits distributed on allowance credit dates. Report the unique identification number in new boxes 1b-5b.

Reporting is voluntary for 2011.

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**Form 1099-B**

New boxes have been added to Form 1099-B for reporting the date of acquisition (box 1b), cost or other basis (box 3), amount of loss disallowed due to a wash sale (box 5), whether the property sold is a noncovered security (box 6), and whether the gain or loss is short-term or long-term (box 8). Brokers must complete boxes 1b, 3, 5, and 8 when reporting sales of securities unless box 6 is checked. Other boxes on the form have been moved or renumbered.

**NEW RULES** have been added for the following:

- How many forms must be filed for each transaction. Some transactions may require more than one form.
- Short sales of securities.
- Foreign currency
- Transfer statements
- Issuer returns
- Use of transfer taxes and option premiums in determining gross proceeds
- Basis reporting

Refer to the IRS instructions at [www.irs.gov/form1099b](http://www.irs.gov/form1099b)

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**Form 1099-C**

**There are no changes for tax year 2011.**

**For 2012 the titles for boxes 1, 2, and 6 on Form 1099-C have changed.**

- Box 1 is now Date of Identifiable Event.
- Box 2 is now Amount of Debt Discharged.
- Box 6 is now Identifiable Event Code, and requires the entry of a code for the identifiable event. For 2012 all codes are optional except for Code A - Bankruptcy.

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**Form 1099-DIV**

**There are no changes for tax year 2011.**

**Form changes for 2012:**

Exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are now reported on Form 1099-DIV. They will no longer be reported on Form 1099-INT, interest income.

**State tax withheld.** Boxes to report state income tax withheld have been added to Form 1099-DIV.

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**Form 1099-H****72.5% rate of total health insurance premium payments.**

The Trade Adjustment Assistance Extension Act of 2011 increased the Health Coverage Tax Credit (HCTC). The HCTC is 80% for payments made in January and February 2011. The HCTC is 72.5% for payments made in March through December 2011.

Additional HCTC tax credit. Participants that received an advance (monthly) payment in any months from March through December 2011 are eligible to receive an additional 7.5% retroactive credit. See the *TIP* and *Additional HCTC credit* in the Instructions for Recipient on Copy B and Copy 1 on the 2011 Form 1099-H.

**Copy 1.** Form 1099-H includes Copy 1, provided to recipients by the IRS Health Coverage Tax Credit (HCTC) Transaction Center. **Copy B** must be provided to recipients by all other filers.

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**Form 1099-INT and 1099-OID**

**There are no changes for tax year 2011.**

**Form changes for 2012:**

Exempt-interest dividends from a mutual fund or other regulated investment company (RIC) are no longer reported on Form 1099-INT. These amounts will now be reported on Form 1099-DIV, Dividends and Distributions.

**State tax withheld.** Boxes to report state income tax withheld have been added to Form 1099-INT and Form 1099-OID.

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**Form 1099-K**

**Instructions for Form 1099-K.** These instructions implement new reporting requirements under Regulations section 1.6050W-1 effective for returns for calendar years beginning after 12/31/2010. Instructions can be found at [www.irs.gov/form1099k](http://www.irs.gov/form1099k).

Payment settlement entities may have to report merchant card payments and third party network payments on new Form 1099-K instead of Form 1099-MISC.

**Penalty relief for tax year 2011.** Notice 2011-89, available at [www.irs.gov/irb/2011-46\\_IRB/ar09.html](http://www.irs.gov/irb/2011-46_IRB/ar09.html), provides transitional relief from penalties for reporting incorrect information on Form 1099-K and payee statements for tax year 2011, provided that the section 6050W filer makes a good faith effort to accurately file and furnish Form 1099-K.

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**Instructions for Form  
1099-PATR**

**Extension of expiring credits.** The following credits have been retained through December 31, 2011, due to their extension and expansion under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, P.L. 111-312.

- The biodiesel and renewable diesel fuels credit, under section 40A(g).
- The credit for refined coal produced in facilities placed in service after the date of enactment of the American Jobs Creation Act of 2004, under section 45(d)(8)(B).
- The Indian employment credit, under section 45A.
- The energy efficient appliance credit, with new guidelines, under section 45M(b).

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**Form 1099-R**

Effective in 2011 the numbering of boxes 10 through 15 have been renumbered as boxes 12 through 17, respectively. The blank box formerly to the left of former box 10 has been numbered and labeled "10 amount allocable to IRR within 5 years" and a dollar sign (\$) has been added. The box "1<sup>st</sup> year of desig. Roth contrib." has been numbered 11.

Information regarding identifying and reporting prohibited transactions relating to an IRA has been added to Specific Instructions for Form 1099-R.

Instructions for reporting excess employer contributions (plus earnings on them) returned to an employer have been added to Distributions under Employee Plans Compliance Resolution System (EPCRS).

Instructions for reporting in-plan Roth rollovers that are direct rollovers have been added to Designated Roth accounts starting on page 4 and the instructions for boxes 1 and 2a. Also, for more information on in-plan Roth rollovers see Notice 2010-84.

Instructions for reporting distributions from a designated Roth account allocable to an in-plan Roth rollover have been added to Designated Roth Account Distributions on pages 2 and 8 and the instructions for new box 10.

**Guide to Distribution Chart:**

**Code B.** Distribution Code B has been reworded for reporting all distributions from designated Roth accounts.

**Code D.** Distribution Code D has been eliminated. See Distribution Codes 8 and P.

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**Form 5498**

A new paragraph has been added to the instructions under Inherited IRAs for reporting successor beneficiary(ies).

A caution has been added to the instructions for box 5, Fair market value of account.

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**Form 1099-SA and 5498-SA**

Excess employer contributions (and the earnings on them) withdrawn from employee HSAs by the employer should not be reported as a distribution on Form 1099-SA or as a contribution on Form 5498-SA.

Effective in 2012 qualified health savings account (HSA) distributions from flexible spending arrangements (FSAs) and health reimbursement arrangements (HRAs) may no longer be made.

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**Instructions for Forms W-2G and 5754**

The regular gambling withholding rate increases to 28% for payments made in 2011. The rate for certain noncash payments increases to 38.88%. The backup withholding rate increases to 31%.

Congress is considering legislation that would lower the withholding rates described above. To find out if this legislation was enacted, and for more details, see [www.irs.gov/w2g](http://www.irs.gov/w2g).

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**Form 945**

Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010.

Generally, electronic funds transfers are made using Electronic Federal Tax payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

**To get more information about EFTPS or to enroll in EFTPS, visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).**

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**What is a 1099**

A 1099 is an information document used to report payments of certain income to recipients. There are 30 different types of information returns.

See the Guide to Information Returns on pages 15-16 for a summary of what to report, amounts to report, and the due dates of the various forms.

**Form 1099-MISC: The requirements to complete box 15a and box 15b regarding non-employee Section 409A deferrals and Section 409A income are required beginning in 2007. For further IRS guidance go to the website: [www.irs.gov/pub/irs-irbs/irb05-02.pdf](http://www.irs.gov/pub/irs-irbs/irb05-02.pdf)**

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**Who must file 1099 forms?**

Corporations, Partnerships, LLCs, LLPs and individuals engaged in trade or business must file a Form 1099 for payments to another person, or generally, a non-corporate business entity in any *calendar year*.

Certain non-profit organizations are considered to be engaged in a trade or business and are subject to reporting requirements. These include qualified pension or profit sharing plans, certain organizations that have a 501(c) or (d) tax exempt status, and farmers' cooperatives exempt under section 521.

A taxpayer whose rental real estate activity is a trade or business, such as a real estate professional, is subject to the 1099 reporting requirement. A taxpayer whose rental real estate activity is a passive investment activity is not subject to the 1099 reporting requirements.

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**Who and what payments should be reported on a 1099?**

You do not have to file a Form 1099 for any payments made to a corporation; except for:

- 1) Payments to corporations for health and medical services
- 2) Withheld federal income tax or foreign tax
- 3) Barter exchange transactions
- 4) Fish purchases for cash
- 5) The credits for clean renewable energy bonds, Gulf tax credit bonds, and other qualified tax credit bonds treated as interest and reported on Form 1099-INT
- 6) Payments of attorneys' fees and gross proceeds paid to attorneys
- 7) Substitute payments in lieu of dividends or tax-exempt interest
- 8) Acquisitions or abandonments of secured property
- 9) Cancellation of debt
- 10) Merchant card and third-party network payments
- 11) Payments by a federal executive agency for services

You should file a Form 1099-MISC for any payments for *services* rendered by *non-corporate* entities. You do *not* have to file a Form 1099 for payments made for tangible personal property such as merchandise, supplies, utilities, etc.

See the Guide to Information Returns on page 15-16 for the minimum amounts needed to be reported and the type of 1099 form you should use.

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**When and how are Information forms filed?**

Reporting is based on a calendar year. A copy of the Form 1097, 1098 series, 1099 series, 5498 series, 3921, 3922, W2-G must be issued to the recipient by January 31 following the calendar year of reporting. February 15<sup>th</sup> for Forms 1099-B, 1099-S, and 1099-MISC (boxes 8 and 14 only).

The federal copies for 2011 are due on paper with Form 1096 by February 28, 2012, or April 2, 2012 if filing electronically.

File Form 1096 with Forms 5498, 5498-ESA, and 5498-SA by May 31, 2012.

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**Electronic Filing**

Electronic reporting may be required for filing all information returns discussed in these instructions. Different types of payments, such as interest, dividends, and rents, may be reported in the same submission.

Pub. 1220 provides the procedures for reporting electronically and is updated annually. Pub 1220 is available on the IRS website at [www.irs.gov](http://www.irs.gov).

You can file electronically through the Filing Information Returns Electronically System (FIRE System); however, you must have software that can produce a file in the proper format according to Pub. 1220. The FIRE System does not provide a fill-in form option for information return reporting. The FIRE System operates 24 hours a day, 7 days a week. You may access the FIRE System via the internet at <http://fire.irs.gov>. See Pub. 1220 for more information.

**Due Dates.** File Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically through the FIRE System by April 2, 2012. File Forms 5498, 5498-ESA, or 5498-SA by May 31, 2012. See part M in the General Instructions for Certain Information Returns, [www.irs.gov](http://www.irs.gov), about providing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G or statements to recipients.

**Extension of time to file.** You can get an automatic 30-day extension of time to file by completing Form 8809, Application for Extension of Time To File Information Returns. For information about requesting an extension of time to file, see General Instructions for Certain Information Returns at [www.irs.gov](http://www.irs.gov).

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**Electronic Filing**

(Continued)

**Who Must File Electronically?** If you are required to file 250 or more information returns, you must file electronically. The 250-or-more requirement applies separately to each type of form. For example, if you must file 500 Forms 1098 and 100 Forms 1099-A, you must file Forms 1098 electronically, but you are not required to file Forms 1099-A electronically.

The electronic filing requirement does not apply if you apply for and receive a hardship waiver. See General Instructions for Certain Information Returns at [www.irs.gov](http://www.irs.gov).

**If you file electronically, do not file the same returns on paper.**

The IRS encourages you to file electronically even though you are filing fewer than 250 returns.

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**How are payments to attorneys to be reported?**

Payments for legal services made in the course of a trade or business must be reported on a 1099-MISC. As stated before, the exemption from reporting payments made to corporations no longer applies to payments for legal services. Attorney's fees for legal services of more than \$600 are to be reported in Box 7.

When payment is made to an attorney in connection with legal services and the attorney's fees cannot be determined, then the total amount to be paid to the attorney (gross proceeds) must be reported in Box 14 using Code A.

If the attorney's fees portion *can* be determined and the amount is \$600 or more, then the amount is to be reported in Box 7 and *nothing* in Box 14.

Under section 6045(f) report in box 14 payments to an attorney made in the course of your trade or business in connection with legal services, for example, as in a settlement agreement, unless the attorney's fees are reportable by you in box 7. Generally, you are not required to report the claimant's attorney's fees.

These rules apply whether or not the legal services are provided to the payer and whether or not the attorney is exclusive payee (for example, the attorney's and claimant's names are on one check) or other information returns are required for some or all of a payment under section 6041(a)(1). For example, a person who, in the course of a trade or business, pays \$600 of taxable damages to a claimant by paying that amount to a claimant's attorney is required to finish Form 1099-MISC to the claimant under section 6041 and furnish Form 1099-MISC to the claimant's attorney under section 6045(f). For more examples and exceptions relating to payment to attorneys, see Regulations section 1.6045-5.

However, these rules do not apply to wages paid to attorneys that are reportable on Form W-2 or to profits distributed by a partnership to its partners that are reportable on Schedule K-1

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**How do I Verify  
Taxpayer  
Identification Numbers  
(TINs)?**

TIN matching allows a payer or authorized agent to match TIN and name combinations with IRS records before submitting the forms to the IRS. It is accessible through the IRS website at: [www.irs.gov](http://www.irs.gov) and search for "e-services". E-services technical support is available by calling 1-866-255-0654, Monday through Friday, from 8:30 a.m. to 7:00 p.m., Eastern Time.

*It is suggested, but not mandatory, that all vendors in which a 1099 may be required complete Form W-9 at the time a contract to provide services is obtained. At the very least, obtain a signed W-9 prior to paying out more than \$600 during the calendar year. You can request an updated W-9 at anytime.*

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**What is backup  
withholding?**

Backup withholding is required if a recipient fails to provide their taxpayer identification number (TIN: social security number of business number) or if the Secretary of the Treasury notifies the payer that the number furnished by the payee is incorrect. The withholding rate for 2011 is 28% of all payments to that payee. This rate is set to sunset December 31, 2012

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**What types of  
payments are subject  
to backup  
withholding?**

Backup withholding will apply to:

- Interest and dividends (including tax-exempt interest and exempt-interest dividends)
- Commissions
- Gambling winnings, if required under section 3402(q)
- Payments of rents, royalties, prizes, and awards aggregating \$600 or more
- Payments aggregating \$600 or more for services performed for a trade or business by people not treated as its employees, such as subcontractors or directors
- Payments made by brokers and barter exchanges
- Payments made by certain fishing boat operators
- Payments made by a trustee or issuer of an IRA or SEP
- Gross proceeds paid to attorneys

IF:

- a) The payee fails to furnish his or her or its taxpayer identification number to you
- b) The IRS notifies you to impose backup withholding because the payee furnished an incorrect TIN ("B" Notice).
- c) Notice from the IRS that payee is subject to backup withholding due to notified payee under reporting.
- d) Payee failure to certify that he or she is not subject to backup withholding.

The backup withholding is shown on line 2 of the annual form 945 and in Box 4 of the 1099-MISC.

Backup withholding does **not** apply in the pension area.

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**How is backup withholding reported and taxes paid**

The tax is paid in the same manner as your payroll tax deposits. Beginning January 1, 2011, tax deposits are required to be paid electronically. The tax deposit due date is the same as for your regular payroll. If tax is paid by check with Form 945 on Form 945-V; penalties may apply.

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**What other withholding taxes are there?**

If you have a pension or profit sharing plan and are making distributions to retired employees who have requested withholding, or are making a distribution to a terminated employee (that is not a direct rollover) and are required to withhold the 20% federal withholding, the tax deposit due dates are the same as for regular payroll tax deposits.

These withholdings and tax deposits are reported on the annual Form 945 due to the IRS by January 31.

The federal withheld tax should be included on line 1 of the Form 945. The deposits are shown on line 4.

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**Where do I send the completed 1099 forms?**

(All information returns filed on paper must use a 3-line mailing address.)

Copy A: **Federal copy** **Due 2/28 on paper**  
**Due 4/2 electronically**

*If you file electronically, do not file the same returns on paper.*

**(OR, WA, CA)**  
Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

This pink copy goes with the federal transmittal form.

**NOTE:** This pink copy should NOT be cut or separated as it is read by a scanner.

Copy B: **Recipient's copy** **Due 1/31**

Copy C: **Payer's file copy**

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**Record Retention**

Keep copies of information returns filed with the IRS, or have the ability to reconstruct the data for at least 3 years, 4 years for Form 1099-C, from the due date of the returns. Keep copies of information returns for 4 years if backup withholding was imposed.

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**Oregon withholding on non-payroll items**

**One time distribution:** If you withhold Oregon tax on distributions from pension or profit sharing plans, you will include the tax withheld and paid on your quarterly form OQ and annual WR. The withheld amount should be included with your regular payroll tax deposit. The total state withholding from both payroll and pension distributions combined and reported on the four quarterly OQ forms should tie to your annual WR form, which then ties to the state withholding on both the W-2s and 1099-Rs.

**On-going distributions:** You will need to apply for a separate Business Identification Number (BIN) with the State of Oregon, using the Combined Employer's Registration form. The state will assign you a BIN and send you coupons and payroll tax forms. Tax must be deposited in accordance with your payroll tax requirements. Tax forms must be filed quarterly.

Oregon no longer requires the filing of most 1099 forms by paper or magnetic media. Information returns filed with the IRS will *automatically* be forwarded to the Oregon Department of Revenue.

Oregon reserves the right to request copies of forms from an employer or payor.

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**When must 1099 forms be filed on magnetic media?**

Under the provisions of the Omnibus Budget Reconciliation Act of 1990, all filers of Forms 1098 and 5498 must file Copy A (federal copy) via magnetic media or electronically if they are filing 250 or more of a *specific* form. The 250 threshold applies to each type of form by itself.

(See IRS Publication 3609)

For returns filed after December 1, 2008, Enterprise Computing Center – Martinsburg (ECC-MTB) will no longer accept tape cartridges. Electronic filing will be the only acceptable method for filing information returns with ECC-MTB.

Publication 1220 provides the procedures for reporting electronically and is updated annually.

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**Forms 3921 and 3922**

Forms 3921 and 3922 are required to be filed for certain stock transfers occurring after 2009. The filing of these information returns is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006.

Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

Use Form 3922 to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

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### Some information forms must contain a phone number

The following information forms must contain a contact phone number for a person who can answer inquiries about the return. This phone number should be in the *payer's name and address* section of the form.

W-2G	1099-B	1099-K
1097-BTC	1099-C	1099-LTC
1098	1099-CAP	1099-MISC
1098-C	1099-DIV	1099-PATR
1098-E	1099-G	1099-OID
1098-T	1099-H	1099-Q
1099-A	1099-INT	1099-S

In addition, the phone number and name of a person to contact in case the IRS needs more information is also required on the Form 1096, Annual Summary and Transmittal of U.S. Information Return.

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### Penalties

#### Failure to Furnish a Correct Payee Statements

- The amount of the penalty is based on when you furnish the correct payee statement. It is a separate penalty, and is applied in the same manner as the penalty for failure to file correct information returns by the due date, described below.
- If any failure to provide a correct payee statement is due to intentional disregard of the requirements to furnish a correct payee statement the penalty is at least \$250 per payee statement with no maximum penalty.

#### Failure to Furnish a Correct Statement to IRS or SSA

- \$30 per information return if correctly filed within 30 days of the due date. Maximum penalty \$250,000 per year (\$75,000 for qualified small businesses)
- \$60 per information return if correctly filed more than 30 days after the due date but by August 1. Maximum penalty \$500,000 per year (\$200,000 for qualified small businesses)
- \$100 per information return if correctly filed after August 1. Maximum penalty \$1,500,000 per year (\$500,000 for qualified small businesses)
- If any failure to file a correct information return is due to intentional disregard of the filing or correct information requirements, the penalty is at least \$250 per information return with no maximum penalty.

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0115		<b>Miscellaneous Income</b>
		2 Royalties \$	<b>2011</b> Form 1099-MISC		
		3 Other income \$			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205		<b>Merchant Card and Third Party Network Payments</b>
		PAYEE'S taxpayer identification no.	<b>2011</b> Form 1099-K		
		1 Gross amount of merchant card/third party network payments \$			
If checked, FILER is Payment Settlement Entity (PSE) <input type="checkbox"/> OR If checked, FILER is Electronic Payment Facilitator (EPF)/Third Party Payer (TPP) <input type="checkbox"/>		3	4		<b>Copy B For Payee</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
PAYEE'S name  Street address (including apt. no.)  City, state, and ZIP code		5a January \$	5b February \$		
		5c March \$	5d April \$		
		5e May \$	5f June \$		
PSE'S name and telephone number		5g July \$	5h August \$		
		5i September \$	5j October \$		
		5k November \$	5l December \$		
Account number (see instructions)					

Form 1099-K

(Keep for your records)

IRS.gov/form1099k

Department of the Treasury - Internal Revenue Service

## 1099-R Codes - Scanned from IRS Website

Guide to Distribution Codes		
Distribution Codes	Explanations	*Used with code ... (if applicable)
1—Early distribution, no known exception.	Use Code 1 only if the employee/taxpayer has not reached age 59½, and you do not know if any of the exceptions under Distribution Code 2, 3, or 4 apply. Use Code 1 even if the distribution is made for medical expenses, health insurance premiums, qualified higher education expenses, a first-time home purchase, or a qualified reservist distribution under section 72(t)(2)(B), (D), (E), (F), or (G). Code 1 must also be used even if a taxpayer is 59½ or older and he or she modifies a series of substantially equal periodic payments under section 72(q), (t), or (v) prior to the end of the 5-year period which began with the first payment.	8, B, L, or P
2—Early distribution, exception applies.	Use Code 2 only if the employee/taxpayer has not reached age 59½ and you know the distribution is: <ul style="list-style-type: none"> <li>• A Roth IRA conversion (an IRA converted to a Roth IRA).</li> <li>• A distribution made from a qualified retirement plan or IRA because of an IRS levy under section 6331.</li> <li>• A section 457(b) plan distribution that is not subject to the additional 10% tax. But see <i>Section 457(b) plan distributions</i> on page 12 for information on distributions that may be subject to the 10% additional tax.</li> <li>• A distribution from a qualified retirement plan after separation from service in or after the year the taxpayer has reached age 55.</li> <li>• A distribution from a governmental defined benefit plan to a public safety employee after separation from service in or after the year the employee has reached age 50.</li> <li>• A distribution that is part of a series of substantially equal periodic payments as described in section 72(q), (t), (u), or (v).</li> <li>• A distribution that is a permissible withdrawal under an eligible automatic contribution arrangement (EACA).</li> <li>• Any other distribution subject to an exception under section 72(q), (t), (u), or (v) that is not required to be reported using Code 1, 3, or 4.</li> </ul>	8, B, or P
3—Disability.	For these purposes, see section 72(m)(7).	None
4—Death.	Use Code 4 regardless of the age of the employee/taxpayer to indicate payment to a decedent's beneficiary, including an estate or trust. Also use it for death benefit payments made by an employer but not made as part of a pension, profit-sharing, or retirement plan.	8, A, B, G, H, L, or P
5—Prohibited transaction.	Use Code 5 if there was a prohibited transaction involving the account. Code 5 means the account is no longer an IRA.	None
6—Section 1035 exchange.	Use Code 6 to indicate the tax-free exchange of life insurance, annuity, long-term care insurance, or endowment contracts under section 1035.	W
7—Normal distribution.	Use Code 7: (a) for a normal distribution from a plan, including a traditional IRA, section 401(k), or section 403(b) plan, if the employee/taxpayer is at least age 59½, (b) for a Roth IRA conversion if the participant is at least age 59½, and (c) to report a distribution from a life insurance, annuity, or endowment contract and for reporting income from a failed life insurance contract under sections 7702(g) and (h). See Rev. Proc. 2008-42, 2008-29 I.R.B. 160, available at <a href="http://www.irs.gov/irb/2008-29_IRB/ar19.html">www.irs.gov/irb/2008-29_IRB/ar19.html</a> . Use Code 7 with Code A or Code B, if applicable. Generally, use Code 7 if no other code applies. Do not use Code 7 for a Roth IRA. <b>Note:</b> Code 1 must be used even if a taxpayer is 59½ or older and he or she modifies a series of substantially equal periodic payments under section 72(q), (t), or (v) prior to the end of the 5-year period.	A or B
8—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2011.	Use Code 8 for an IRA distribution under section 408(d)(4), unless Code P applies. Also use this code for corrective distributions of excess deferrals, excess contributions, and excess aggregate contributions, unless Code P applies. See <i>Corrective Distributions</i> on page 6 and <i>IRA Revocation or Account Closure</i> on page 3 for more information.	1, 2, 4, B, or J
9—Cost of current life insurance protection.	Use Code 9 to report premiums paid by a trustee or custodian for current life or other insurance protection. See box 2a beginning on page 8 for more information.	None
A—May be eligible for 10-year tax option.	Use Code A only for participants born before January 2, 1936, or their beneficiaries to indicate the distribution may be eligible for the 10-year tax option method of computing the tax on lump-sum distributions (on Form 4972, Tax on Lump-Sum Distributions). To determine whether the distribution may be eligible for the tax option, you need not consider whether the recipient used this method (or capital gain treatment) in the past.	4 or 7

Guide to Distribution Codes		
<b>B—Designated Roth account distribution.</b>	Use Code B for a distribution from a designated Roth account. But use Code E for a section 415 distribution under EPCRS (see Code E) or Code H for a direct rollover to a Roth IRA.	1, 2, 4, 7, 8, G, L, P, or U
<b>E—Distributions under Employee Plans Compliance Resolution System (EPCRS).</b>	See <i>Distributions under Employee Plans Compliance Resolutions System (EPCRS)</i> on page 6.	None
<b>F—Charitable gift annuity.</b>	See <i>Charitable gift annuities</i> on page 10.	None
<b>G—Direct rollover and rollover contribution.</b>	Use Code G for a direct rollover from a qualified plan, section 403(b) plan or a governmental section 457(b) plan to an eligible retirement plan (another qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA). See <i>Direct Rollovers</i> on page 3. Also use Code G for IRA rollover contributions to an accepting employer plan and for IRRs. <b>Note:</b> Do not use Code G for a direct rollover from a designated Roth account to a Roth IRA. Use Code H.	4 or B
<b>H—Direct rollover of a designated Roth account distribution to a Roth IRA.</b>	Use Code H for a direct rollover of a distribution from a designated Roth account to a Roth IRA.	4
<b>J—Early distribution from a Roth IRA.</b>	Use Code J for a distribution from a Roth IRA when Code Q or Code T does not apply. But use Code 2 for an IRS levy and Code 5 for a prohibited transaction.	8 or P
<b>L—Loans treated as deemed distributions under section 72(p).</b>	Do not use Code L to report a loan offset. See <i>Loans Treated as Distributions</i> on page 7.	1, 4, or B
<b>N—Recharacterized IRA contribution made for 2011.</b>	Use Code N for a recharacterization of an IRA contribution made for 2011 and recharacterized in 2011 to another type of IRA by a trustee-to-trustee transfer or with the same trustee.	None
<b>P—Excess contributions plus earnings/excess deferrals taxable in 2010.</b>	See the explanation for Code 8. The IRS suggests that anyone using Code P for the refund of an IRA contribution under section 408(d)(4), including excess Roth IRA contributions, advise payees, at the time the distribution is made, that the earnings are taxable in the year in which the contributions were made.	1, 2, 4, B, or J
<b>Q—Qualified distribution from a Roth IRA.</b>	Use Code Q for a distribution from a Roth IRA if you know that the participant meets the 5-year holding period and: <ul style="list-style-type: none"> <li>• The participant has reached age 59½,</li> <li>• The participant died, or</li> <li>• The participant is disabled.</li> </ul> <b>Note:</b> If any other code, such as 8 or P, applies, use Code J.	None
<b>R—Recharacterized IRA contribution made for 2010.</b>	Use Code R for a recharacterization of an IRA contribution made for 2010 and recharacterized in 2011 to another type of IRA by a trustee-to-trustee transfer or with the same trustee.	None
<b>S—Early distribution from a SIMPLE IRA in the first 2 years, no known exception.</b>	Use Code S only if the distribution is from a SIMPLE IRA in the first 2 years, the employee/taxpayer has not reached age 59½, and none of the exceptions under section 72(t) are known to apply when the distribution is made. The 2-year period begins on the day contributions are first deposited in the individual's SIMPLE IRA. Do not use Code S if Code 3 or 4 applies.	None
<b>T—Roth IRA distribution, exception applies.</b>	Use Code T for a distribution from a Roth IRA if you do not know if the 5-year holding period has been met but: <ul style="list-style-type: none"> <li>• The participant has reached age 59½,</li> <li>• The participant died, or</li> <li>• The participant is disabled.</li> </ul> <b>Note:</b> If any other code, such as 8 or P, applies, use Code J.	None
<b>U—Dividends distributed from an ESOP under section 404(k).</b>	Use Code U for a distribution of dividends from an employee stock ownership plan (ESOP) under section 404(k). These are not eligible rollover distributions. <b>Note:</b> Do not report dividends paid by the corporation directly to plan participants or their beneficiaries. Continue to report those dividends on Form 1099-DIV.	B
<b>W—Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.</b>	Use Code W for charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements which are excludible under section 72(e)(11) against the cash value of an annuity contract or the cash surrender value of a life insurance contract.	6

\*See the first Caution for box 7 instructions on page 12.

Form **945**  
Department of the Treasury  
Internal Revenue Service

**Annual Return of Withheld Federal Income Tax**

OMB No. 1545-1430

▶ For withholding reported on Forms 1099 and W-2G.  
▶ See separate instructions. For more information on income tax withholding, see Pub. 15 (Circ. E) and Pub. 15-A.  
Please type or print.

**2011**

Enter state code for state in which deposits were made **only** if different from state in address to the right ▶ (see the instructions).

Name (as distinguished from trade name)

Calendar year

If address is different from prior return, check here. ▶

Trade name, if any

Employer identification number (EIN)

Address (number and street)

City, state, and ZIP code

**A** If you **do not have to file** returns in the future, check here ▶  and enter date final payments made. ▶ \_\_\_\_\_

<b>1</b>	Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .	<b>1</b>		
<b>2</b>	Backup withholding . . . . .	<b>2</b>		
<b>3</b>	<b>Total taxes.</b> If \$2,500 or more, this must equal line 7M below or line M of Form 945-A . . . . .	<b>3</b>		
<b>4</b>	Total deposits for 2011, including overpayment applied from a prior year and overpayment applied from Form 945-X . . . . .	<b>4</b>		
<b>5</b>	<b>Balance due.</b> If line 3 is more than line 4, enter the difference and see the separate instructions . . . . .	<b>5</b>		
<b>6</b>	<b>Overpayment.</b> If line 4 is more than line 3, enter the difference ▶ \$ _____			

Check one:  Apply to next return.  Send a refund.

- **All filers:** If line 3 is less than \$2,500, **do not** complete line 7 or Form 945-A.
- **Semiweekly schedule depositors:** Complete **Form 945-A** and check here . . . . . ▶
- **Monthly schedule depositors:** Complete **line 7, entries A through M**, and check here . . . . . ▶

**7 Monthly Summary of Federal Tax Liability. (Do not complete if you were a semiweekly schedule depositor.)**

	Tax liability for month			Tax liability for month			Tax liability for month	
<b>A</b> January . . . . .			<b>F</b> June . . . . .			<b>K</b> November . . . . .		
<b>B</b> February . . . . .			<b>G</b> July . . . . .			<b>L</b> December . . . . .		
<b>C</b> March . . . . .			<b>H</b> August . . . . .			<b>M</b> Total liability for year (add lines A through L) . . . . .		
<b>D</b> April . . . . .			<b>I</b> September . . . . .					
<b>E</b> May . . . . .			<b>J</b> October . . . . .					

**Third-Party Designee** Do you want to allow another person to discuss this return with the IRS (see the instructions)?  Yes. Complete the following.  No.

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ \_\_\_\_\_ Personal Identification number (PIN) ▶

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form **945-A**  
 (Rev. October 2011)  
 Department of the Treasury  
 Internal Revenue Service

**Annual Record of Federal Tax Liability**

OMB No. 1545-1430

► File with Form 945, 945-X, CT-1, CT-1 X, 944, 944-X, or 944-SS.

\_\_\_\_\_  
 Calendar Year

Name (as shown on Form 945, 945-X, CT-1, CT-1 X, 944, 944-X, or 944-SS)

Employer identification number (EIN)

You must complete this form if you are required to deposit on a semiweekly schedule or if your tax liability during any month was \$100,000 or more. Show tax liability here, not deposits. (The IRS gets deposit data from electronic funds transfers.) **DO NOT change your tax liability by adjustments reported on any Form 945-X, 944-X, or CT-1 X.**

January Tax Liability				February Tax Liability				March Tax Liability			
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14				14		30	
15		31		15				15		31	
16				16				16			
<b>A Total for month ►</b>				<b>B Total for month ►</b>				<b>C Total for month ►</b>			
April Tax Liability				May Tax Liability				June Tax Liability			
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14		30		14		30	
15				15		31		15			
16				16				16			
<b>D Total for month ►</b>				<b>E Total for month ►</b>				<b>F Total for month ►</b>			

Form 945-A (Rev. 10-2011)

Page **2**

July Tax Liability				August Tax Liability				September Tax Liability			
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14		30		14		30	
15		31		15		31		15			
16				16				16			
<b>G Total for month ▶</b>				<b>H Total for month ▶</b>				<b>I Total for month ▶</b>			
October Tax Liability				November Tax Liability				December Tax Liability			
1		17		1		17		1		17	
2		18		2		18		2		18	
3		19		3		19		3		19	
4		20		4		20		4		20	
5		21		5		21		5		21	
6		22		6		22		6		22	
7		23		7		23		7		23	
8		24		8		24		8		24	
9		25		9		25		9		25	
10		26		10		26		10		26	
11		27		11		27		11		27	
12		28		12		28		12		28	
13		29		13		29		13		29	
14		30		14		30		14		30	
15		31		15				15		31	
16				16				16			
<b>J Total for month ▶</b>				<b>K Total for month ▶</b>				<b>L Total for month ▶</b>			
<b>M</b> Total tax liability for the year (add lines A through L). This should equal line 3 on Form 945 (line 13 on Form CT-1, line 7 on Form 944, or line 7 on Form 944-SS.) . . . . . ▶											

(Scanned from IRS website)

**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 quarter (on or before May 15; August 15; November 15; February 15 of the following year)
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-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.	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 \$1000	February 28*	(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.	\$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-H	Health Coverage Tax Credit (HCTC) Advance Payments	Health insurance premiums paid on behalf of certain individuals.	All amounts	February 28*	January 31
1099-INT	Interest Income	Interest income.	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
1099-K	Merchant Card and Third-Party Network Payments	Merchant card	All amounts	February 28*	January 31
		Third-party network payments.	\$20,000 or more (and 200 or more transactions)		
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

\*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)
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	February 28*	January 31**
		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 dividends and tax-exempt interest payments reportable by brokers.	\$10 or more		February 15**
	Gross proceeds paid to attorneys.	\$600 or more	February 15**		
1099-CID	Original Issue Discount	Original issue discount.	\$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-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.	\$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
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of an employer's stock to an employee 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(s) 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-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
W-2	Wage and Tax Statement	Wages, tips, other compensation; social security, Medicare, and withheld income taxes. 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	To SSA	To Recipient
				Last day of February*	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.

(Scanned from IRS website)

**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
Abandonment	1099-A	Indian gaming profits paid to tribal members	1099-MISC
Accelerated death benefits	1099-LTC	Interest income	1099-INT
Acquisition of control	1099-CAP	Tax-exempt	1099-INT
Advance health insurance payments	1099-H	Interest, mortgage	1098
Agriculture payments	1099-G	IRA contributions	5498
Allocated tips	W-2	IRA distributions	1099-R
Alternate TAA payments	1099-G	Life insurance contract distributions	1099-R
Annuities	1099-R	Liquidation, distributions in	1099-LTC
Archer MSAs:		Loans, distribution from pension plan	1099-R
Contributions	5498-SA	Long-term care benefits	1099-LTC
Distributions	1099-SA	Medicare Advantage MSAs:	
Attorney, fees and gross proceeds	1099-MISC	Contributions	5498-SA
Auto reimbursements, employee	W-2	Distributions	1099-SA
Auto reimbursements, nonemployee	1099-MISC	Medical services	1099-MISC
Awards, employee	W-2	Merchant card payments	1099-K
Awards, nonemployee	1099-MISC	Mileage, employee	W-2
Barter exchange income	1099-B	Mileage, nonemployee	1099-MISC
Bond tax credit	1097-BTC	Military retirement	1099-R
Bonuses, employee	W-2	Mortgage insurance premiums	1098
Bonuses, nonemployee	1099-MISC	Mortgage interest	1098
Broker transactions	1099-B	Moving expense	W-2
Cancellation of debt	1099-C	Nonemployee compensation	1099-MISC
Capital gain distributions	1099-DIV	Nonqualified deferred compensation:	
Car expense, employee	W-2	Beneficiary	1099-R
Car expense, nonemployee	1099-MISC	Employee	W-2
Changes in capital structure	1099-CAP	Nonemployee	1099-MISC
Charitable gift annuities	1099-R	Original issue discount (OID)	1099-OID
Commissions, employee	W-2	Patronage dividends	1099-PATR
Commissions, nonemployee	1099-MISC	Pensions	1099-R
Commodities transactions	1099-B	Points	1098
Compensation, employee	W-2	Prizes, employee	W-2
Compensation, nonemployee	1099-MISC	Prizes, nonemployee	1099-MISC
Contributions of motor vehicles, boats, and airplanes	1098-C	Profit-sharing plan	1099-R
Cost of current life insurance protection	1099-R	Punitive damages	1099-MISC
Coverdell ESA contributions	5498-ESA	Qualified plan distributions	1099-R
Coverdell ESA distributions	1099-Q	Qualified tuition program payments	1099-Q
Crop insurance proceeds	1099-MISC	Real estate transactions	1099-S
Damages	1099-MISC	Recharacterized IRA contributions	1099-R, 5498
Death benefits	1099-R	Refund, state and local tax	1099-G
Accelerated	1099-LTC	Rents	1099-MISC
Debt cancellation	1099-C	Retirement	1099-R
Dependent care payments	W-2	Roth conversion IRA contributions	5498
Direct rollovers	1099-Q	Roth conversion IRA distributions	1099-R
	1099-R, 5498	Roth IRA contributions	5498
Direct sales of consumer products for resale	1099-MISC	Roth IRA distributions	1099-R
Directors' fees	1099-MISC	Royalties	1099-MISC
Discharge of indebtedness	1099-C	Timber, pay-as-cut contract	1099-S
Dividends	1099-DIV	Sales:	
Donation of motor vehicle	1098-C	Real estate	1099-S
Education loan interest	1098-E	Securities	1099-B
Employee business expense reimbursement	W-2	Section 1035 exchange	1099-R
Employee compensation	W-2	SEP contributions	W-2, 5498
Excess deferrals, excess contributions, distributions of	1099-R	SEP distributions	1099-R
Exercise of incentive stock option under section 422(b)	3921	Severance pay	W-2
Fees, employee	W-2	Sick pay	W-2
Fees, nonemployee	1099-MISC	SIMPLE contributions	W-2, 5498
Fishing boat crew members proceeds	1099-MISC	SIMPLE distributions	1099-R
Fish purchases for cash	1099-MISC	Student loan interest	1098-E
Foreclosures	1099-A	Substitute payments in lieu of dividends or tax-exempt interest	1099-MISC
Foreign persons' income	1042-S	Supplemental unemployment	W-2
401(k) contributions	W-2	Tax refunds, state and local	1099-G
404(k) dividend	1099-DIV	Third-party network payments	1099-K
Gambling winnings	W-2G	Tips	W-2
Golden parachute, employee	W-2	Transfer of stock acquired through an employee stock purchase plan under section 423(c)	3922
Golden parachute, nonemployee	1099-MISC	Tuition	1098-T
Grants, taxable	1099-G	Unemployment benefits	1099-G
Health care services	1099-MISC	Vacation allowance, employee	W-2
Health insurance advance payments	1099-H	Vacation allowance, nonemployee	1099-MISC
Health savings accounts:		Wages	W-2
Contributions	5498-SA		
Distributions	1099-SA		
Income attributable to domestic production activities, deduction for	1099-PATR		
Income tax refunds, state and local	1099-G		

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**1099 forms**

If you need 1099 forms, call our office and tell the receptionist you need to order some 1099 forms and she will connect you with an administrative assistant. You **MUST** know the specific type of forms required – for laser printers (single sheets) **OR** for dot matrix printers or a typewriter (carbonless 4-6 part forms). There are many different types – MISC, INT, DIV, R, etc. Generally, most of your needs will be met with the 1099-MISC. See the instructions below on how to order the forms you will need.

- The laser printer forms come in two sets. The regulations pink copy for IRS and the recipient's copy:
  - The 1099-MISC and 1099-DIV have two forms per page for both sets
  - The 1099-R is two per page for the IRS copy and a "four-up" set for the recipient – federal, state, local and recipient's copy
- All other 1099 forms have three forms per page for both sets (1099-INT, 1098, etc.)

**Don't forget to order a 1096 transmittal form for each type of 1099 form!**

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**Payroll resource at GMCO**

If you have a specific question regarding payroll taxes, W-2 or 1099 forms, please contact:

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(503) 445-3357  
[njohnson@gmco.com](mailto:njohnson@gmco.com)

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**Circular 230 Disclosure**

Any advice contained in this presentation is not intended or written to be used, and cannot be used, for the purpose of avoiding tax penalties that may be imposed on any taxpayer under the Internal Revenue Code or applicable state or local law provisions.