

GUIDE TO INFORMATION RETURNS

Form	Title	What to report	Amounts to Report	Due Date	
				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	TO SSA February 28	TO RECIPIENT January 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, and wagering pools, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28	January 31
1042-S	Foreign Person's U.S. Source Income Subject to Withholding.	Payments subject to withholding under Chapter 3 of the Code, including interest, dividends, royalties, pensions and annuities, gambling winnings, and compensation for personal Service.	All amounts, except \$10 or more for interest on U.S. Deposits paid to Canadian nonresident aliens	March 15	March 15
1098	Mortgage Interest Statement	Mortgage interest (including points) 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) Jan 31
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 Payments 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	January 31
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 which is 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.	Amounts of stock or property valued at \$100 million or more	February 28	January 31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or non-taxable distributions, that were paid on stock and liquidation distributions.	\$10 or more, except \$600 or more for liquidations	February 28	(To Shareholders) January 31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments.	\$10 or more for refunds and unemployment; \$600 or more for all others	February 28	January 31
1099-H	Health Insurance 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-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 (To Insured and Policyholder)
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	<ul style="list-style-type: none"> • Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows. • Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch. • 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. • 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. • Fish purchases paid in cash for resale. • Substitute dividend and tax-exempt interest payments reportable by brokers • Crop insurance proceeds. • Gross proceeds paid to attorneys. 	\$600 or more, except \$10 or more for royalties All amounts \$600 or more \$600 or more \$600 or more \$10 or more \$600 or more All amounts	February 28	January 31
1099-OID	Original Issue Discount	Original issue discount.	\$10 or more	February 28	January 31
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives to their patrons.	\$10 or more	February 28	January 31
1099Q	Qualified State Tuition Program Payments	Taxable grants and earnings from a qualified state tuition program (QSTP)	Any amount for a QSTP	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, or insurance contracts, and IRA recharacterizations.	\$10 or more	February 28	January 31
1099-S	Proceeds From Real Estate Transactions ¹	Gross proceeds from the sale or exchange of real estate.	Generally, \$600 or more	February 28	January 31
1099-SA	Distributions from an Archer SA or Medicare + Choice SA	2004 FORMAT NOT AVAILABLE AT PRESS TIME.	All amounts	February 28	January 31
5498	IRA Coverdell ESA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including a SEP, SIMPLE, Roth IRA, and Ed IRA, Roth conversions; IRA recharacterizations; and the fair market value of the account.	All amounts	May 31 (To Participant) For value of account and for education IRA contributions January 31; for all other contributions, May 31	
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA	All amounts	May 31	May 2
5498-SA	Archer SA or Medicare + Choice SA information	2004 FORMAT NOT AVAILABLE AT PRESS TIME.	All Amounts	May 31	To Participant May 31