

# 2024 FILING REQUIREMENTS

1099 GUIDE TO INFORMATION RETURNS				Paper Filing Due Date	
FORM	TITLE	WHAT TO REPORT	AMOUNTS TO REPORT	TO IRS	TO RECIPIENT <small>(unless indicated otherwise)</small>
1042S	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
1094B	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Summary transmittal record of 1095-Bs.	TBD	Feb 28 Paper, March 31 e-file	N/A
1094C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Summary transmittal record of 1095-Cs.	TBD	Feb 28 Paper, March 31 e-file	N/A
1095B	Health Coverage	Certain information to the IRS and to taxpayers about individuals who are covered by minimum essential coverage and therefore are not liable for the individual shared responsibility payment.	TBD	Insurance Carrier submits Feb 28 Paper, March 31 e-file	March 2
1095C	Employer-Provided Health Insurance Offer and Coverage	Information required under sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for employees	TBD	January 31	March 2
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
1098C	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 day of sale or contribution
1098E	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
1098T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds and scholarships or grants (optional)	See Instructions	Last day of February*	January 31
1099A	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	Last day of February*	(To Borrower) January 31
1099B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities and barter exchange transactions.	All amounts	Last day of February*	February 15**
1099C	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	Last day of February*	January 31
1099CAP	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	Last day of February*	(To Shareholders) January 31 (To Clearing Organization) January 5
1099DIV	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	Last day of February*	January 31**
1099G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments and taxable grants.	\$10 or more for refunds and unemployment	Last day of February*	January 31
1099INT	Interest Income	Interest income. Tax-exempt interest and U.S. Savings Bonds and Treasury obligations interest are also reported on this form.	\$10 or more (\$600 or more in some cases)	Last day of February*	January 31**
1099K	Payment Card and Third Party Network Transactions	• Payment card transactions.	All amounts	February 28*	January 31
		• Third-party network transactions.	\$600 or more		
1099LTC	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	Last day of February*	January 31
1099MISC	Miscellaneous Income	• 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		
		• 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		
		• Gross proceeds paid to attorneys.	\$600 or more		
		• A U.S. account for chapter 4 purposes to which you made no payments during the year that are reportable on any applicable Form 1099 (or a U.S. account to which you made payments during the year that do not reach the applicable reporting threshold for any applicable form 1099) reported pursuant to an election described in Regulations section 1.1471-4(d)(5) (i)(A).	All amounts (including \$0)		
• Aggregated direct sales of consumer goods for resale.	\$5,000 or more	January 31**			
1099NEC	Nonemployee Compensation	• 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	January 31	January 31
		• Aggregated direct sales of consumer goods for resale.	\$5,000 or more		
1099OID	Original Issue Discount	OID on U.S. Treasury obligations and tax-exempt OID are also reported on this form. Stated interest (other than stated interest that is OID) may be reported on this form.	\$10 or more	Last day of February*	January 31**
1099PATR	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	Last day of February*	January 31
1099Q	Payments from Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	Last day of February*	January 31
1099R	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	Last day of February*	January 31
1099S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	Last day of February*	February 15
1099SA	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
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	Last day of February*	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	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 (including information on hard-to-value assets).	All amounts	May 31	(To Participant) For FMV/RMD/SIMPLE IRA contributions, January 31; For all other contributions, May 31
5498ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498SA	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

\*The due date is March 31 if filed electronically.

\*\*The due date is March 15 for reporting by trustees and middlemen of WHFITS.

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