

W-2 and 1099 Form Designation/Distribution

W-2 Form Parts Description

Employer's Copies

Copy A	For Employer to file with Social Security Administration
Copy 1	For Employer to file with State, City and/or Local Tax Department
Copy D	For Employer to keep for their files/records

Employee's Copies

Copy B	For Employee to file with their Federal Tax Return
Copy 2	For Employee to file with their State/City and/or Local Tax Department
Copy C	For Employee to keep for their files/records

1099 Designation/Distribution

1099, 5498, 1098, 1042S, W2-G Form Parts Description

1099-A Acquisition or Abandonment of Secured Property

Copy A	For Lender to file with IRS
Copy B	For Borrower to keep for their files/records

1099-B Proceeds From Broker and Barter Exchange Transactions

Copy A	For Payer to file with IRS
Copy B	For Borrower to keep for their files/records
Copy 1/2	Payer files to state tax department or Borrower files with any state tax return

1099-C Cancellation of Debt

Copy A	For Creditor to file with IRS
Copy B	For Debtor to keep for their files/records

1099-CAP Changes in Corporate Control and Capital Structure

Copy A	For Corporation to file with IRS
Copy B	For Shareholder to keep for their files/records

1099-DIV Dividends and Distributions

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-G Certain Government Payments

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-INT Interest Income

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-K Payment Card and Third Party Network Transactions

Copy A	For Filer to file with IRS
Copy B	For Payee to keep for their files/records
Copy 1/2	Filer files to state tax department or Payee files with any state tax return

1099-LTC Long-Term Care and Accelerated Death Benefits

Copy A	For Payer to file with IRS
Copy B	For Policyholder to keep for their files/records
Copy C	For Insured to keep for their files/records

1099-MISC Miscellaneous Information

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-NEC Nonemployee Compensation

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with state tax return

1099-OID Original Issue Discount

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-PATR Taxable Distributions Received From Cooperatives

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records

1099-Q Payments From Qualified Education Programs

Copy A	For Payer/Trustee to file with IRS
Copy B	For Recipient to keep for their files/records

1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc

Copy A	For Payer to file with IRS
Copy B	For Recipient to file with their Federal Tax Return
Copy C	For Recipient to keep for their files/records
Copy 1/2	Payer files to state tax department or Recipient files with any state tax return

1099-S Proceeds From Real Estate Transactions

Copy A	For Filer to file with IRS
Copy B	For Transferor to keep for their files/records

1099-SA Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

Copy A	For Trustee/Payer to file with IRS
Copy B	For Recipient to keep for their files/records

5498 IRA Contribution Information

Copy A	For Trustee/Issuer to file with IRS
Copy B	For Participant to keep for their files/records

5498-ESA Coverdell ESA Contribution Information

Copy A	For Trustee/Issuer to file with IRS
Copy B	For Beneficiary to keep for their files/records

5498-SA HSA, Archer MSA, or Medicare Advantage MSA Information

Copy A	For Trustee to file with IRS
Copy B	For Participant to keep for their files/records

1098 Mortgage Interest Statement

Copy A	For Recipient/Lender to file with IRS
Copy B	For Payer/Borrower to keep for their files/records

1098-C Contributions of Motor Vehicles, Boats, and Airplanes

Copy A	For Donee to file with IRS
Copy B	For Donor to file with their Federal Tax Return
Copy C	For Donor to keep for their files/records

1098-E Student Loan Interest Statement

Copy A	For Recipient/Lender to file with IRS
Copy B	For Borrower to keep for their files/records

1098-T Tuition Statement

Copy A	For Filer to file with IRS
Copy B	For Student to keep for their files/records

1042-S Foreign Person's U.S. Source Income Subject to Withholding

Copy A	For Withholding Agent to File to IRS
Copy B	For Recipient to keep for their files/records
Copy C	For Recipient to file with their Federal Tax Return
Copy D	For Recipient to file with any State Tax Return

W2-G Certain Gambling Winnings

Copy A	For Payer to file with IRS
Copy B	For Winner to file with their Federal Tax Return
Copy C	For Winner to keep for their files/records
Copy 1/2	Payer files to state tax department or Winner files with any state tax return

1094-B, 1094-C, 1095-B and 1095-C Form Parts Designation

1094-B Transmittal of Health Coverage Information Returns

Transmittal Accompanies Form 1095-B

1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

Authoritative Accompanies Form 1095-C
Transmittal

1095-B Health Coverage

Page 1	For Responsible Individual to Report Health Coverage
Page 3	Continuation Sheet to report Covered Individuals

1095-C Employer-Provided Health Insurance Offer and Coverage

Page 1	For Employer to Report Offered Health Plan Coverage
Page 3	For Employer-Provided Self-Insured coverage