

2023 FILING REQUIREMENTS

1099 Forms: Payment statement for payments made to non-employees of a business, or for other reasons as required by the government. If any date shown falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

| 1099 GUIDE TO INFORMATION RETURNS | | | | Paper Filing Due Date | | |
|---|--|--|--|---|--|--------------|
| FORM | TITLE | WHAT TO REPORT | AMOUNTS TO REPORT | TO IRS/SSA | TO RECIPIENT (unless indicated otherwise) | |
| 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 | Which months the insured and his or her family was covered under the plan. | TBD | Insurance Carrier submits Feb 28 Paper, March 31 e-file | March 2 | |
| 1095C | Employer-Provided Health Insurance Offer and Coverage | Whether or not the employer offered health coverage to 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 | \$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. | Amounts of stock or property valued at \$1,000 or more | Last day of February* | (To Shareholders) January 31 | |
| 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** | |
| 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 | | | February 15* |
| | | • Gross proceeds paid to attorneys. | \$600 or more | | | February 15* |
| | | • 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 \$10) | | | January 31** |
| • 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. • Aggregated direct sales of consumer goods for resale. | \$600 or more \$5,000 or more | January 31 | January 31 | |
| 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 Education Programs (Under Sections 529 and 530) | Earnings from qualified tuition programs and Coverdell ESAs. | All amounts | Last day of February* | January 31 | |
| 1099R | 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.