## W-2 and 1099 Form Designation/Distribution

		•
W-2 Form Designation/Distribution	1099-R	Distributions From Pensions, Annutities, Retirement or
W-2 Form Parts Description		Profit Sharing Plane IPAs Insurance Contracts ato

	W-2 Form Designation/Distribution W-2 Form Parts Description	<u>1099-R</u>	Distributions From Pensions, Annutities, Retirement or
Employer's Con	·		Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Employer's Cop Copy A	For Employer to file with Social Security Administration	Copy A	For Payer to file with IRS
Copy 1	For Employer to file with State, City and/or Local Tax Department	Copy B	For Recipient to file with their Federal Tax Return
Copy D	For Employer to keep for their files/records	Copy C/State	For Recipient's Records and/or State, Ctiy or Local Tax Department
Employee's Cop	' '	Copy D	Copy D for Payer and/or State, City or Local Tax Department
Copy B	For Employee to file with their Federal Tax Return	1099-S	Proceeds From Real Estate Transactions
Copy 2	For Employee to file with their State/City and/or Local Tax Department	Copy A	For Filer to file with IRS
Copy C	For Employee to keep for their files/records	Copy B	For Transferor to keep for their files/records
оору о	• •	Copy C/State	Copy C for Filer or State Copy
	1099 Designation/Distribution	1099-SA	Distributions HSA, Archer MSA, or Medicare+Advantage MSA
1	099, 5498, 1098, 1042S and W2-G Forms Parts Description	Copy A	For Trustee/Payer to file with IRS
<u>1099-A</u>	Acquisition or Abondonment of Secured Property	Copy B	For Recipient to keep for their files/records
Copy A	For Lender to file with IRS	Copy C/State	For Payer to file with their State and/or Payer's file copy
Сору В	For Borrower to keep for their files/records	<u>5498</u>	IRA Contribution Information
Copy C/State	Copy C for Lender or State Copy	Copy A	For Trustee or Issuer to file with IRS
<u>1099-B</u>	Proceeds From Broker and Barter Exchange Transactions	Copy B	For Participant to keep for their files/records
Copy A	For Payer to file with IRS	Copy C/State	Copy C for Trustee or Issuer
Copy B	For Recipient to keep for their files/records	5498-ESA	Coverdell ESA Contribution Information
	Copy C for Payer or State Copy and/or Copy 1 or 2	Copy A	For Trustee or Issuer to file with IRS
1099-C	Cancellation of Debt	Copy B	For Beneficiary to keep for their files/records For Trustee to file with their State and/or Trustee's file copy
Copy A	For Creditor to file with IRS	Copy C/State	.,
Copy B	For Debtor to keep for their files/records	5498-SA	HAS, Archer MSA, or Medicare+Advantage MSA Information
Copy C/State	Copy C for Creditor	Copy A	For Trustee to file with IRS
1099-CAP	Changes in Corporate Control and Capital Structure	Copy B	For Participant to keep for their files/records
Copy A	For Corporation to file with IRS	Copy C/State	For Trustee to file with their State and/or Trustee's file copy
Copy B	For Shareholder to keep for their files/records	1098	Mortgage Interest Statement
Copy C/State	Copy C for Corporation, Broker or State Copy	Copy A	For Recipient/Lender to file with IRS
1099-DIV	<u>Dividends and Distributions</u>	Copy B	For Payer/Borrower to keep for their files/records
Copy A	For Payer to file with IRS	Copy C/State	Copy C for Recipient/Lender or State Copy
Copy B	For Recipient to keep for their files/records	<u>1098-C</u>	Contributions of Motor Vehicles, Boats, and Airplanes
	Copy C for Payer or State Copy and/or Copy 1 or 2	Copy A	For Donee to file with IRS
1099-G	Certain Government Payments	Copy B	For Donor to to file with their Federal Tax Return
Copy A	For Payer to file with IRS	Copy C	For Donor to keep for their files/records
Copy B	For Recipient to keep for their files/records	Copy D	Copy D for Donee's files/records
	Copy C for Payer or State Copy and/or Copy 1 or 2	<u>1098-E</u>	Student Loan Interest Statement
1099-INT	Interest Income	Copy A	For Recipient/Lender to file with IRS
Copy A	For Payer to file with IRS	Copy B	For Borrower to keep for their files/records
Copy B	For Recipient to keep for their files/records Copy C for Payer or State Copy and/or Copy 1 or 2	Copy C/State	Copy C for Recipient or State Copy
		<u>1098-T</u>	<u>Tuition Statement</u>
1099-K	Payment Card and Third Party Network Transactions  For Files to file with IRS with form 1006	Copy A	For Filer to file with IRS
Copy A	For Filer to file with IRS with form 1096	Copy B	For Student to keep for their files/records
	For Payee to keep for their files/records	Copy C/State	Copy C for Filer or State Copy
	Copy C for Filer or State Copy and/or Copy 1 or 2	<u>1042S</u>	Foreign Person's US Source Income Subject to Withholding
1099-LTC	Long-Term Care and Accelerated Death Benefits	Copy A	For Withholding Agent to file with IRS
Copy A	For Payer to file with IRS	Сору В	For Recipient to keep for their files/records
Copy B Copy C	For Policyholder to file with Federal Tax Return and keep for files For Insured to keep for their files/records	Copy C	For Recipient to file with their Federal Tax Return
Сору С Сору D	Copy D for Payer or State Copy	Copy D	For Recipient to file with their State Tax Return
	Miscellaneous Income	Сору Е	Copy E For Withholding Agent to keep for their files/records
1099-MISC		<u>W-2G</u>	Certain Gambling Winnings
Copy A	For Payer to file with IRS	Сору А	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records	Сору В	For Winner to file with the Federal Tax Return
Copy C/State/2		Copy 2 and/or C	C Copy 2 for Winner to file with State Return, Copy C for winners files
1099-NEC	Nonemployee Compensation		1094 & 1095 Designation/Distribution
Copy A	For Payer to file with IRS	1	1094-B, 1094-C, 1095-B and 1095-C Forms Parts Description
Copy B	For Recipient to keep for their files/records	1094-B	Transmittal of Health Coverage Information Returns
Copy C/State/2			•
1099-OID	Original Issue Discount	Transmittal	Accompanies Form 1095-B
Copy A	For Payer to file with IRS	<u>1094-C</u>	Transmittal of Employer-Provided Health Insurance Offer and
Copy B	For Recipient to keep for their files/records		Coverage Information Returns
	Copy C for Payer or State Copy and/or Copy 1 or 2	Transmittal	Accompanies Form 1095-C
1099-PATR	Taxable Distributions Received From Cooperatives	<u>1095-B</u>	Health Coverage
Copy A Copy B	For Payer to file with IRS For Recipient to keep for their files/records	Page 1	For Resposible Indidvidual to Report Coverage
Copy C/State	Copy C for Payer or State Copy	1095-C	Employer-Provided Health Insurance Offer and Coverage
1099-Q	Payment from Qualified Education Programs	Page 1	For Employer to Report Offered Health Plan Coverage
1000-0	-	. 495 1	. S. L. Pio Joi to Report Shorod Hould Friding Obvolage
Copy A	For Payer/Trustee to file with IRS		

For Recipient to keep for their files/records

For Payer/Trustee to file with their State and/or Payer/Trustee file copy

Сору В

Copy C/State