



2018 INFORMATION RETURNS

DOMESTIC & FOREIGN PAYEES AFFORDABLE CARE ACT

Information Return Reporting applies to both Foreign Payees and Domestic Payees. Please see pages 2-3 for information regarding Foreign Payees. Pages 5-6 contain health insurance reporting requirements under the Affordable Care Act. Some key aspects of reporting for Forms 1099 and/or Form 1042-S are summarized in the Exhibit below.

INFORMATION RETURNS EXHIBIT: FORMS 1099 & FORM 1042-S		
DESCRIPTION	DOMESTIC: 1099s - VARIOUS	FOREIGN: 1042-S FOREIGN PERSON'S U.S. SOURCE INCOME SUBJECT TO WITHHOLDING
Transmittal Form used to transmit Paper Returns	Form 1096	Form 1042-T
Additional Information Reporting Requirements	None	Form 1042
Due Date to Payees	January 31, 2019	March 15, 2019
Due Date to IRS – Paper Filing	January 31*/February 28, 2019	March 15, 2019
Due Date to IRS – E-Filing	January 31*/April 1, 2019	March 15, 2019

***Form 1099-MISC must be filed with the Government on or before January 31, 2019 when reporting non-employee compensation payments in Box 7.**

DOMESTIC PAYEES

INFORMATION RETURNS REPORTING – FORMS 1099:

New for 2018: New Mailing Address Certain states, such as Oregon and Washington, have a new 1099 mailing address: Department of the Treasury, Internal Revenue Service Center, P.O. Box 219256, Kansas City, Missouri 64121-9256.

New for 2018: Backup Withholding Rate Change The 2017 TCJA lowered the backup withholding rate from 28% to 24%.

Form 1099 information returns, commonly known as "1099's", are used to report non-wage income at the source. The reporting of income at the source is required of persons in a trade or business making payments for services to non-corporate entities aggregating \$600 or more in a calendar year including real and personal property rentals. Please note that an LLC is considered a non-corporate entity.

Form 1099 information returns must be mailed to payees by January 31. Paper returns must be filed with the Internal Revenue Service by February 28, 2019. Returns filed electronically are due April 1, 2019. Form 1096 is used to transmit paper forms 1099 to the Internal Revenue Service.

Attached on pages 7-10 is a fact sheet on preparation of 2018 information returns. Please note the requirement for payment to attorneys or medical service providers, even to those that are corporations. Should you run short on Forms 1099, they can be picked up at the Internal Revenue Service Office, ordered on-line from the IRS website, various office supply stores or call Teresa Parker at (503) 646-6696.

FOREIGN PAYEES

INFORMATION RETURNS REPORTING – FORM 1042-S FOREIGN PERSON’S U.S. SOURCE INCOME SUBJECT TO WITHHOLDING:

New for 2018: Boxes 9 and 11 of Form 1042-S have been switched. Clarifying language is added to Boxes 7b, 9, 10 and 11 of Form 1042-S, as well as instructions for Boxes 7 through 11, Federal Tax Withheld. New sections to instructions are added to clarify a withholding agent’s obligations under chapters 3 and 4.

Form 1042-S Information returns are used to report amounts withheld under either:

Chapter 3 Withholding (generally payments to non-FATCA foreign persons):

- on U.S. source payments, generally not effectively connected with a U.S. trade or business,
- made to foreign persons, such as nonresident alien individuals, foreign partnerships, foreign corporations, foreign estates and trusts, **AND**
- of Fixed, Determinable, Annual or Periodic (FDAP) income (E.g., interest, dividends, rents, royalties, compensation, pensions and annuities, etc. as well as on dispositions of U.S. Real Property Interests by foreign persons), or

Chapter 4 Withholdable Payments under FATCA to foreign entities:

- on U.S. source Withholdable Payments, generally not effectively connected with a U.S. trade or business
 - E.g., interest, dividends, rents, royalties, etc.
- made to Non-financial Foreign Entities (NFFE) with substantial U.S. owners (>10% U.S. shareholders), that are passive (i.e., > 50% of both its gross income and assets are passive),
- made to Foreign Financial Institutions (FFIs) with U.S. account owners.

Certain payees are exempt from withholding or entitled to a reduced tax treaty rate, but must provide relevant documentation to a withholding agent to prove they are exempt. E.g. IRS Form W-9 or any of the various Forms W-8.

Please note that a Form 1042-S may be required to be filed, to report amounts subject to withholding, even if no amounts are deducted and withheld from the payment because of a treaty or Code exception. It is also important to note that **withholding agents are liable for amounts they fail to deduct and withhold.**

Form 1042-S information returns must be mailed to the recipients of income by March 15, 2019. Both paper and electronically filed returns must be filed with the IRS by March 15, 2019. Form 1042-T is used to transmit paper Forms 1042-S to the IRS. Furthermore, withholding agents filing paper Forms 1042-S are required to use a separate Form 1042-S for information reportable on each single type of income (e.g. interest, dividends, etc.).

Beginning July 1, 2014, FATCA **requires presumption that all vendors are foreign unless documentation to establish the vendor’s domestic status is obtained.** Examples of acceptable documentation include Form W-9 or a copy of the vendor’s Articles of Incorporation. If you are not already soliciting Forms W-9 from your vendors you believe to be U.S. corporations, we recommend that you do so as soon as possible. Form W-9 has an Exemptions box on the front of the form with entries for Exempt Payee Code (if any) and Exemption from FATCA Reporting Code (if any).

FOREIGN PAYEES (Continued)

FORM 1042, ANNUAL WITHHOLDING TAX RETURN OF U.S. SOURCE INCOME OF FOREIGN PERSONS:

In addition, Form 1042 must be filed if Form 1042-S is filed or required to be filed for purposes of either Chapter 3 or Chapter 4, whether tax is withheld or not.

EXTENSIONS FOR FORMS 1099 & FORM 1042-S:

Please note that you can get an automatic 30-day extension of time to file Forms 1099 and/or Form 1042-S by filing a Form 8809, by the due date for filing such forms.

E-FILING REQUIREMENT FOR FORMS 1099 & FORM 1042-S:

If you will be filing more than 250 Forms 1099 and/or Form 1042-S, you must file electronically.

PENALTIES FOR FORMS 1099 & FORM 1042-S:

If you fail to file correct information returns Forms 1099 and/or Form 1042-S, by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you file on paper when you were required to file electronically, you report an incorrect TIN or fail to report a TIN, or you fail to file paper forms that are machine readable. The amount of the penalty is based on when you file the correct information return. The penalty is:

Form 1099:

- ◆ \$50 per return if filed within 30 days and a ceiling of \$547,000 per year (\$191,000 for small businesses).
- ◆ \$100 per return if filed 30 days after the due date, but by August 1 and a ceiling of \$1,641,000 per year (\$547,000 for small businesses).
- ◆ \$270 per return if filed after August 1 and a ceiling of \$3,282,500 per year (\$1,094,000 for small businesses).
- ◆ Note lower ceiling levels for small businesses; defined as having annual gross receipts for the 3 most recent tax years of \$5 million or less.
- ◆ The penalty for intentional disregard is at least \$540 per return with no maximum penalty.

Form 1042-S:

- ◆ \$50 per return if filed within 30 days and a ceiling of \$545,500 per year (\$191,000 for small businesses).
- ◆ \$100 per return if filed 30 days after the due date, but by August 1 and a ceiling of \$1,637,500 per year (\$545,500 for small businesses).
- ◆ \$270 per return if filed after August 1 and a ceiling of \$3,275,500 per year (\$1,091,500 for small businesses).
- ◆ Note lower ceiling levels for small businesses; defined as having annual gross receipts for the 3 most recent tax years of \$5 million or less.
- ◆ The penalty for intentional disregard is increased to the greater of \$540 or 10% of the total amount of items required to be reported with no maximum penalty.

OREGON

Beginning with tax year 2017 (the 2018 filing season), businesses that issue **any** forms 1099-MISC, 1099-G, 1099-R or W-2G are required to file those forms electronically to Oregon using the iWire system. Oregon only accepts submissions electronically via the Department of Revenue website. Oregon does not require other Forms 1099, including Form 1099-DIV and 1099-INT. 1099's should be reported if either the payor or payee is based in Oregon.

January 31, 2019 is the due date for a Form 1099-MISC reporting an amount in Box 7. Other Forms 1099-MISC, 1099-G, 1099-R and W-2-G are due on March 31, 2019. Oregon will assess penalties for late filing, for failure to file an information return, for not filing electronically, or for filing an incorrect or incomplete information return, unknowingly or knowingly.

NUMBER OF RETURNS	“UNKNOWINGLY”	“KNOWINGLY”
1	\$50	\$250
10	\$500	\$2,500
30	\$1,500	\$7,500
60	\$2,500	\$15,000
100	\$2,500	\$25,000
Maximum	\$2,500	\$25,000

To be considered for an extension of up to 30 days for electronically filing W-2's or 1099's, please contact the DOR by email at iwire.dor@oregon.gov and include the following information:

1. Your business name, address, phone number, BIN
2. Reason you need an extension
3. Date by which you intend to file the W-2's/1099's
4. Number of W-2's/1099's filing (broken down by BIN number if filing for more than one business)

You will receive a response on the status of the extension request.

AFFORDABLE CARE ACT (ACA)

ACA – EMPLOYER MANDATE:

Applicable Large Employers (ALE), i.e., employers employing an average of at least 50 full-time employees or full-time equivalents employees (FTEs), in the preceding calendar year, will be subject to the Employer Shared Responsibility provisions under IRC Section 4980H. Under these provisions, ALE must offer Minimum Essential Coverage (MEC), that is affordable and that provides minimum value, to their full-time employees and dependents or be subject to an Employer Shared Responsibility payment if at least one full-time employee receives a premium tax credit with respect to a qualified health plan purchased through the Health Insurance Marketplace.

PREMIUM REIMBURSEMENT ARRANGEMENTS (PRAS):

Per IRS Notice 2013-54, an employer who reimburses employees costs for health insurance premiums obtained by the employees on their own and not through the employer, is in violation of the ACA, resulting in significant penalties on the employer under IRC Sec. 4980D (\$100 per day per participant). A business with multiple employees **may not pay for employees' insurance without a Group Health Plan**. This includes employer reimbursements under a Sec 105 medical reimbursement plan, Rev. Ruling 61-146 reimbursement plan or through a Sec. 125 cafeteria plan. Please consult a health insurance professional regarding options/alternatives to acquire a group health plan. Transition relief from the excise tax under Sec. 4980D, was scheduled to end on June 30, 2015, but was extended to plan years beginning before 2017. **There is no such transition relief for years beginning after 2017.**

However, per IRS Notice 2015-17, businesses with a plan made available to **only a single employee** (whether or not that employee is a 2% shareholder employee), can continue to use a reimbursement plan to pay for individual coverage and not be subject to this penalty, so long as there are no such other reimbursement arrangements by the employer, and the employer is not an ALE. E.g. A sole owner of a small business can pay for his or her own health insurance by excluding other employees.

Additionally, this notice provides that S-corporations may continue to use reimbursement arrangements for their **2% plus shareholder employees** until further guidance is issued by the Internal Revenue Service. **Please note that there is NO similar relief granted for partners/members in a partnership/LLC.** This Notice also confirms that paying employees additional taxable compensation and not conditioning the increase on the purchase of health insurance, will not be treated as a PRA and will not be subject to the ACA.

IRS Notice 2015-87, issued 12/16/15, supplements IRS Notices 2013-54, 2015-17 and final regulations, and provides additional guidance/clarifications relating to employer-provided health coverage. Health Reimbursement Arrangements (HRAs) or employer payment plans that reimburse only excepted benefits, such as the cost of stand-alone dental or vision coverage, do not fail to comply with the ACA market reform rules.

The 21st Century Cures Act, enacted 12/13/16, has created small business relief. **For years beginning after December 31, 2016, a small employer, defined as an employer which is not an ALE and does not offer a group health plan to any of its employees, may use a qualified small employer health reimbursement arrangement (QSEHRA).** The arrangement must meet certain requirements, such as being offered on the same terms to all eligible employees, being funded only by employer contributions, and making payments only after receiving proof of coverage by the employee. For QSEHRAs provided in 2018, reimbursements are limited to \$5,050 for employee-only arrangements, and \$10,250 in the case of an arrangement that provides for family coverage. Additionally, notice is generally required to be given to employees 90 days before the beginning of the plan year, and W-2 disclosure will be required for reimbursements. Please consult your benefits professional.

ACA – INFORMATION RETURNS REPORTING REQUIREMENTS:

Sections 6055 and 6056, added to the Internal Revenue Code by the Affordable Care Act (ACA), provides rules for information reporting requirements for coverage provided and/or offered in 2018. Information return reporting under Sec 6055 will only apply to certain non-ALE sponsors of self-insured coverage while reporting under Section 6056 will apply to all ALE. Please note that special aggregation and reporting rules apply for employers that are part of a Controlled or Affiliated Group to determine if you are an ALE.

The information reporting requirements will be fulfilled by filing with the IRS as well as providing copies of the same to the covered individuals:

- Form 1095-B, *Health Coverage*, with Form 1094-B, *Transmittal of Health Coverage Information Returns*
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, for each FTE, with Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*

Employees of ALEs will generally receive both Forms 1095-B and 1095-C.

Below is a summarized version of the reporting responsibilities and due dates by Form in the Exhibit table:

ACA EXHIBIT: SUMMARY OF REPORTING RESPONSIBILITIES AND DUE DATES BY FORM							
FORM	SMALL EMPLOYER (1-49 FTEs)		APPLICABLE LARGE EMPLOYER (>50 FTEs)		DUE DATES		
	SELF-INSURED	FULLY INSURED	SELF-INSURED	FULLY INSURED	TO IRS (PAPER FILE)	TO IRS (E-FILE)	TO INDIVIDUAL
1095-B	Employer	Insurer	N/A	Insurer	February 28, 2019	April 1, 2019	January 31, 2019
1094-B (Transmittal)	Employer	Insurer	N/A	Insurer	February 28, 2019	April 1, 2019	N/A
1095-C	N/A	N/A	Employer	Employer (does not complete Part III)	February 28, 2019	April 1, 2019	January 31, 2019
1094-C (Transmittal)	N/A	N/A	Employer	Employer	February 28, 2019	April 1, 2019	N/A

Please contact your health insurance professionals to ensure that you comply with all the provisions of the Affordable Care Act and to help put systems in place for proper recordkeeping and reporting on Information Returns that are required to be filed in 2018. Additional resources and information about the Affordable Care Act is available on <https://www.healthcare.gov/>.

Guide to Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042-S	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
1097-BTC	Bond Tax Credit	Tax credit bond credits to shareholders.	All amounts	February 28*	On or before the 15th day of the 2nd calendar month after the close of the calendar month in which the credit is allowed
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	February 28*	(To Payer/Borrower) January 31
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane.	Gross proceeds of more than \$500	February 28*	(To Donor) 30 days from date of sale or contribution
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-MA	Mortgage Assistance Payments	Assistance payments paid to homeowners from funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program.	All amounts	February 28	January 31
1098-Q	Qualifying Longevity Annuity Contract Information	Status of a contract that is intended to be a qualifying longevity annuity contract (QLAC), defined in section A-17 of 1.401(a)(9)-6, that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), or 408 (other than a Roth IRA) or eligible governmental plan under section 457(b).	All amounts	February 28	January 31
1098-T	Tuition 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 (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	All amounts	February 28*	February 15**
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 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.	Over \$1,000	February 28*	(To Shareholders) January 31, (To Clearing Organization) January 5
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions (including distributions reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	February 28*	January 31
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments	Health insurance premiums paid on behalf of certain individuals.	All amounts	February 28*	January 31
1099-INT	Interest Income	Interest income (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278(b).	\$10 or more (\$600 or more in some cases)	February 28*	January 31**

*The due date is March 31 if filed electronically.

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

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1099-K	Payment Card and Third Party Network Transactions	Payment card transactions.	All amounts	February 28*	January 31
		Third party network transactions.	\$20,000 or more and 200 or more transactions		
1099-LS	Reportable Life Insurance Sale	Proceeds from a reportable life insurance sale.	All amounts	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
1099-MISC	Miscellaneous Income (Also, use to report direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$600 or more, except \$10 or more for royalties	February 28* Note: If any payments for nonemployee compensation are reported in box 7, the due date is January 31 for both paper and electronic returns.	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		
		Payments for services performed for a trade or business by people not treated as its employees (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)). Examples: fees to subcontractors or directors and golden parachute payments.	\$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 \$0)	January 31**		
1099-OID	Original Issue Discount	Original issue discount (including amounts reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)); market discount subject to an election under section 1278 (b).	\$10 or more	February 28*	January 31**
1099-PATR	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	February 28*	January 31
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	February 28*	January 31
1099-QA	Distributions from ABLE Accounts	Distributions from ABLE accounts.	All amounts	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, insurance contracts, and IRA recharacterizations (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(B) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more	February 28*	January 31

*The due date is March 31 if filed electronically.

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

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	February 28*	February 15
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	February 28*	January 31
1099-SB	Seller's Investment in Life Insurance Contract	Seller's investment in a life insurance contract as determined by the issuer.	All amounts	February 28*	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	February 28*	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	February 28*	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.	All amounts	May 31	(To Participant) For FMV/RMD, Jan 31; For contributions, May 31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498-QA	ABLE Account Contributions Information	Contributions (including rollover contributions) to an ABLE account.	All amounts	May 31	March 15
5498-SA	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
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28*	January 31

*The due date is March 31 if filed electronically.

Types of Payments

Below is an alphabetic list of some payments and the forms to file and report them on. However, it is not a complete list of all payments, and the absence of a payment from the list does not indicate that the payment is not reportable. For instructions on a specific type of payment, see the separate instructions in the form(s) listed.

Type of Payment Report on Form	Type of Payment Report on Form	Type of Payment Report on Form	
ABLE accounts:			
Contributions	5498-QA	Mortgage interest	1098
Distributions	1099-QA	Moving expense	W-2
Abandonment	1099-A	Nonemployee compensation	1099-MISC
Accelerated death benefits	1099-LTC	Nonqualified deferred compensation:	
Acquisition of control	1099-CAP	Beneficiary	1099-R
Agriculture payments	1099-G	Employee	W-2
Allocated tips	W-2	Nonemployee	1099-MISC
Alternate TAA payments	1099-G	Original issue discount (OID)	1099-OID
Annuities	1099-R	Tax-exempt OID	1099-OID
Archer MSAs:		Patronage dividends	1099-PATR
Contributions	5498-SA	Payment card transactions	1099-K
Distributions	1099-SA	Pensions	1099-R
Attorney, fees and gross		Points	1098
proceeds	1099-MISC	Prizes, employee	W-2
Auto reimbursements, employee	W-2	Prizes, nonemployee	1099-MISC
Auto reimbursements,		Profit-sharing plan	1099-R
nonemployee	1099-MISC	Punitive damages	1099-MISC
Awards, employee	W-2	Qualified longevity annuity	
Awards, nonemployee	1099-MISC	contract	1098-Q
Barter exchange income	1099-B	Qualified plan distributions	1099-R
Bond tax credit	1097-BTC	Qualified tuition program	
Bonuses, employee	W-2	payments	1099-Q
Bonuses, nonemployee	1099-MISC	Real estate transactions	1099-S
Broker transactions	1099-B	Recharacterized IRA	1099-R,
Cancellation of debt	1099-C	contributions	5498
Capital gain distributions	1099-DIV	Refund, state and local tax	1099-G
Car expense, employee	W-2	Rents	1099-MISC
Car expense, nonemployee	1099-MISC	Reportable policy sale	1099-LS
Changes in capital structure	1099-CAP	Retirement	1099-R
Charitable gift annuities	1099-R	Roth conversion IRA	
Commissions, employee	W-2	contributions	5498
Commissions, nonemployee	1099-MISC	Roth conversion IRA	
Commodities transactions	1099-B	distributions	1099-R
Compensation, employee	W-2	Roth IRA contributions	5498
Compensation, nonemployee	1099-MISC	Roth IRA distributions	1099-R
Contributions of motor vehicles, boats,		Royalties	1099-MISC,
and airplanes	1098-C		1099-S
Cost of current life insurance		Timber, pay-as-cut contract	1099-S
protection	1099-R	Sales:	
Coverdell ESA contributions	5498-ESA	Real estate	1099-S
Coverdell ESA distributions	1099-Q	Securities	1099-B
Crop insurance proceeds	1099-MISC	Section 1035 exchange	1099-R
Damages	1099-MISC	Seller's investment in life insurance	
Death benefits	1099-R	contract	1099-SB
		SEP contributions	W-2, 5498
		SEP distributions	1099-R
		Severance pay	W-2
		Sick pay	W-2
		SIMPLE contributions	W-2, 5498
		SIMPLE distributions	1099-R
		Student loan interest	1098-E
		Substitute payments in lieu of dividends	
		or tax-exempt interest	1099-MISC
		Supplemental unemployment	W-2
		Tax refunds, state and local	1099-G
		Third party network transactions	1099-K
		Tips	W-2
		Traditional IRA contributions	5498
		Traditional IRA distributions	1099-R
		Transfer of stock acquired through an	
		employee stock purchase plan under	
		section 423(c)	3922
		Tuition	1098-T
		Unemployment benefits	1099-G
		Vacation allowance, employee	W-2
		Vacation allowance,	
		nonemployee	1099-MISC
		Wages	W-2