



2020 INFORMATION RETURNS

DOMESTIC & FOREIGN PAYEES

Information Return Reporting applies to both Foreign Payees and Domestic Payees. Please see pages 2-3 for information regarding Foreign Payees. 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	February 1, 2021	March 15, 2021
Due Date to IRS – Paper Filing	February 1*/March 1, 2021	March 15, 2021
Due Date to IRS – E-Filing	February 1*/March 31, 2021	March 15, 2021

***Form 1099-NEC must be filed with the Government on or before February 1, 2021 when reporting non-employee compensation.**

DOMESTIC PAYEES

INFORMATION RETURNS REPORTING – FORMS 1099:

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 February 1. Paper returns must be filed with the Internal Revenue Service by March 1, 2021. Returns filed electronically are due March 31, 2021. Form 1096 is used to transmit paper forms 1099 to the Internal Revenue Service.

The 2017 TCJA lowered the backup withholding rate from 28% to 24%.

Attached on pages 5-9 is a fact sheet on preparation of 2020 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 2020: Chapter 3 Status Code Chapter 3 Status Codes 01 (U.S. Withholding Agent - FI), 02 (U.S. Withholding Agent - Other), and 34 (U.S. Withholding Agent - Foreign branch of FI) have been deleted. Chapter 3 Status Codes 36 (Foreign Government - Integral Part) and 37 (Foreign Government - Controlled Entity) have been added.

New for 2020: Country Code If the withholding agent is a U.S. person or a foreign branch of a U.S. person, filers are now permitted to enter “US” in box 12f even though “US” is not a code on the list at *IRS.gov/CountryCodes*.

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 (NFFEs) 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, 2021. Both paper and electronically filed returns must be filed with the IRS by March 15, 2021. 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 \$565,000 per year (\$197,500 for small businesses).
- ◆ \$110 per return if filed 30 days after the due date, but by August 1 and a ceiling of \$1,696,000 per year (\$565,000 for small businesses).
- ◆ \$280 per return if filed after August 1 and a ceiling of \$3,392,000 per year (\$1,130,500 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 at least \$560 per return with no maximum penalty.

Form 1042-S:

- ◆ \$50 per return if filed within 30 days and a ceiling of \$565,000 per year (\$197,500 for small businesses).
- ◆ \$110 per return if filed 30 days after the due date, but by August 1 and a ceiling of \$1,696,000 per year (\$565,000 for small businesses).
- ◆ \$280 per return if filed after August 1 and a ceiling of \$3,392,000 per year (\$1,130,500 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 \$560 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.

New for 2020: Two new forms Form 1099-NEC and Form 1099-K are required to be filed electronically.

The deadline for filing W-2s and Form 1099-NEC is January 31. All other forms 1099 (1099-G, 1099-K, 1099-R, W-2G) are due on March 31. 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.

Guide to Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, 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-F	Fines, Penalties, and Other Amounts	Statement furnished by a government or governmental entity regarding a court order or agreement with respect to a violation or potential violation of law.	All amounts required to be paid.	January 31	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

* 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-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). Tax exempt interest is also reported on this form.	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
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	Payments made to a payment recipient in a reportable policy sale.	All amounts***	February 28*	For reportable policy sale payment recipient, February 15, 2021; For issuer, January 15, 2021, or earlier as required by Regulations section 1.6050Y-2(d)(2)(i)(A)
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*	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		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-NEC	Nonemployee Compensation	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	January 31	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). Tax exempt OID is also reported on this form.	\$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

* The due date is March 31 if filed electronically.

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

*** See Regulations sections 1.6050Y-1(a)(16)(ii) and 1.6050Y-2(f)(2) for exceptions for amount paid to persons other than sellers. Also, no amounts are required to be reported on statements furnished to issuers. See Regulations section 1.6050Y-2(d)(2)(i)(A).

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
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
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	March 1* (except as provided in Regulations section 1.6050Y-3(c))	February 15 (except as provided in Regulations section 1.6050Y-3(d)(2))
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
ABLE accounts:		Foreign persons' income	1042-S
—Contributions	5498-QA	401(k) contributions	W-2
—Distributions	1099-QA	404(k) dividend	1099-DIV
Abandonment	1099-A	Gambling winnings	W-2G
Accelerated death benefits	1099-LTC	Golden parachute—employee	W-2
Acquisition of control	1099-CAP	Golden parachute—nonemployee	1099-NEC
Agriculture payments	1099-G	Grants—taxable	1099-G
Allocated tips	W-2	Health care services	1099-MISC
Alternate TAA payments	1099-G	Health savings accounts:	
Annuities	1099-R	—Contributions	5498-SA
Archer MSAs:		—Distributions	1099-SA
—Contributions	5498-SA	Income attributable to domestic production activities, deduction for	1099-PATR
—Distributions	1099-SA	Income tax refunds—state and local	1099-G
Attorney, fees and gross proceeds	1099-MISC	Indian gaming profits paid to tribal members	1099-MISC
Auto reimbursements—employee	W-2	Interest income	1099-INT
Auto reimbursements—nonemployee	1099-NEC	Tax-exempt	1099-INT
Awards—employee	W-2	Interest, mortgage	1098
Awards—nonemployee	1099-NEC	IRA contributions	5498
Barter exchange income	1099-B	IRA distributions	1099-R
Bond tax credit	1097-BTC	Life insurance contract distributions	1099-R, 1099-LTC
Bonuses—employee	W-2	Liquidation—distributions	1099-DIV
Bonuses—nonemployee	1099-NEC	Loans, distribution from pension plan	1099-R
Broker transactions	1099-B	Long-term care benefits	1099-LTC
Cancellation of debt	1099-C	Medicare Advantage MSAs:	
Capital gain distributions	1099-DIV	—Contributions	5498-SA
Car expense—employee	W-2	—Distributions	1099-SA
Car expense—nonemployee	1099-NEC	Medical services	1099-MISC
Changes in capital structure	1099-CAP	Mileage—employee	W-2
Charitable gift annuities	1099-R	Mileage—nonemployee	1099-NEC
Commissions—employee	W-2	Military retirement	1099-R
Commissions—nonemployee	1099-NEC	Mortgage assistance payments	1098-MA
Commodities transactions	1099-B	Mortgage interest	1098
Compensation—employee	W-2	Moving expense	W-2
Compensation—nonemployee	1099-NEC	Nonemployee compensation	1099-NEC
Contributions of motor vehicles, boats, and airplanes	1098-C	Nonqualified deferred compensation:	
Cost of current life insurance protection	1099-R	—Beneficiary	1099-R
Coverdell ESA contributions	5498-ESA	—Employee	W-2
Coverdell ESA distributions	1099-Q	Nonemployee	1099-NEC
Crop insurance proceeds	1099-MISC	Original issue discount (OID)	1099-OID
Damages	1099-MISC	Tax-exempt OID	1099-OID
Death benefits	1099-R	Patronage dividends	1099-PATR
Debt cancellation	1099-C	Payment card transactions	1099-K
Dependent care payments	W-2	Pensions	1099-R
Direct rollovers	1099-Q, 1099-R, 5498	Points	1098
Direct sales of consumer products for resale	1099-MISC	Prizes—employee	W-2
Directors' fees	1099-MISC	Prizes—nonemployee	1099-NEC
Discharge of indebtedness	1099-C	Profit-sharing plan	1099-R
Dividends	1099-DIV	Punitive damages	1099-MISC
Donation of motor vehicle	1098-C	Qualified longevity annuity contract	1098-Q
Education loan interest	1098-E	Qualified plan distributions	1099-R
Employee business expense reimbursement	W-2	Qualified tuition program payments	1099-Q
Employee compensation	W-2	Real estate transactions	1099-S
Excess deferrals, excess contributions-distributions	1099-R	Recharacterized IRA contributions	1099-R, 5498
Exercise of incentive stock option under section 422(b)	3921	Refund—state and local tax	1099-G
Fees—employee	W-2	Rents	1099-MISC
Fees—nonemployee	1099-NEC	Reportable policy sale	1099-LS
Fishing boat crew members proceeds	1099-MISC	Retirement	1099-R
Fish purchases for cash	1099-MISC	Roth conversion IRA contributions	5498
Foreclosures	1099-A	Roth conversion IRA distributions	1099-R
		Roth IRA contributions	5498
		Roth IRA distributions	1099-R
		Royalties	1099-MISC, 1099-S
		Timber—pay-as-cut contract	1099-S
		Sales:	
		—Real estate	1099-S
		—Securities	1099-B
		Section 1035 exchange	1099-R
		Seller's investment in life insurance contract	1099-SB
		SEP contributions	W-2, 5498
		SEP distributions	1099-R
		Severance pay	W-2
		Sick pay	W-2

Type of Payment	Report on Form
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-NEC
Wages	W-2