

## **Caution: *DRAFT TAX PRODUCT***

This is an advance proof copy of an IRS tax form, instructions, or publication. It may be subject to change and OMB approval before it is officially released.

If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider some comments until the subsequent revision of the product.

|  |   |                                      |
|--|---|--------------------------------------|
| Form <b>1096</b><br>Department of the Treasury<br>Internal Revenue Service | <b>Annual Summary and Transmittal of<br/>U.S. Information Returns</b> | OMB No. 1545-0108<br><br><b>2012</b> |
|--|---|--------------------------------------|

|   |  |
|---|--|
| FILER'S name                                    |  |
| Street address (including room or suite number) |  |
| City, state, and ZIP code                       |  |

|                           |                  |   |
|---------------------------|------------------|---|
| Name of person to contact | Telephone number | <b>For Official Use Only</b><br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| Email address             | Fax number       |   |

|                                  |                          |                         |                                     |   |
|----------------------------------|--------------------------|-------------------------|-------------------------------------|---|
| 1 Employer identification number | 2 Social security number | 3 Total number of forms | 4 Federal income tax withheld<br>\$ | 5 Total amount reported with this Form 1096<br>\$ |
|----------------------------------|--------------------------|-------------------------|-------------------------------------|---|

|  |                          |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|
| 6 Enter an "X" in only one box below to indicate the type of form being filed. |                          |                          |                          |                          |                          |                          |                          |                          |                          | 7 If this is your <b>final return</b> , enter an "X" here <input type="checkbox"/> |                          |                          |                          |
| W-2G<br>32   | 1097-BTC<br>50           | 1098<br>81               | 1098-C<br>78             | 1098-E<br>84             | 1098-T<br>83             | 1099-A<br>80             | 1099-B<br>79             | 1099-C<br>85             | 1099-CAP<br>73           | 1099-DIV<br>91   | 1099-G<br>86             | 1099-H<br>71             | 1099-INT<br>92           |
| <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-K<br>10   | 1099-LTC<br>93           | 1099-MISC<br>95          | 1099-OID<br>96           | 1099-PATR<br>97          | 1099-Q<br>31             | 1099-R<br>98             | 1099-S<br>75             | 1099-SA<br>94            | 3921<br>25               | 3922<br>26   | 5498<br>28               | 5498-ESA<br>72           | 5498-SA<br>27            |
| <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

|             |         |        |
|-------------|---------|--------|
| Signature ► | Title ► | Date ► |
|-------------|---------|--------|

### Instructions

**Reminder.** The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

**Caution.** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2012 General Instructions for Certain Information Returns.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

**Preaddressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2013.
- With Form 5498, file by May 31, 2013.

#### Where To File

Send all information returns filed on paper with Form 1096 to the following:

**If your principal business, office or agency, or legal residence in the case of an individual, is located in**

**Use the following three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

|  |   |   |
|--|---|---|
| Form <b>1096</b><br>Department of the Treasury<br>Internal Revenue Service | <b>Annual Summary and Transmittal of<br/>U.S. Information Returns</b> | OMB No. 1545-0108<br><br><span style="font-size: 2em; font-weight: bold;">2012</span> |
|--|---|---|

|  |  |
|--|--|
| FILER'S name<br><br><br>Street address (including room or suite number)<br><br><br>City, state, and ZIP code |  |
|--|--|

|                           |                  |  |
|---------------------------|------------------|--|
| Name of person to contact | Telephone number | <b>For Official Use Only</b><br><span style="font-size: 2em; border: 2px solid black; padding: 5px;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </span> |
| Email address             | Fax number       |  |

|                                  |                          |                         |                                     |   |
|----------------------------------|--------------------------|-------------------------|-------------------------------------|---|
| 1 Employer identification number | 2 Social security number | 3 Total number of forms | 4 Federal income tax withheld<br>\$ | 5 Total amount reported with this Form 1096<br>\$ |
|----------------------------------|--------------------------|-------------------------|-------------------------------------|---|

|  |                          |                          |                          |                          |                          |                          |                          |                          |                          |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|
| 6 Enter an "X" in only one box below to indicate the type of form being filed. |                          |                          |                          |                          |                          |                          |                          |                          |                          | 7 If this is your <b>final return</b> , enter an "X" here <input type="checkbox"/> |                          |                          |                          |
| W-2G<br>32   | 1097-BTC<br>50           | 1098<br>81               | 1098-C<br>78             | 1098-E<br>84             | 1098-T<br>83             | 1099-A<br>80             | 1099-B<br>79             | 1099-C<br>85             | 1099-CAP<br>73           | 1099-DIV<br>91   | 1099-G<br>86             | 1099-H<br>71             | 1099-INT<br>92           |
| <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-K<br>10   | 1099-LTC<br>93           | 1099-MISC<br>95          | 1099-OID<br>96           | 1099-PATR<br>97          | 1099-Q<br>31             | 1099-R<br>98             | 1099-S<br>75             | 1099-SA<br>94            | 3921<br>25               | 3922<br>26   | 5498<br>28               | 5498-ESA<br>72           | 5498-SA<br>27            |
| <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

**Instructions**

**Reminder.** The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

**Caution.** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2012 General Instructions for Certain Information Returns.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

**Preaddressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2013.
- With Form 5498, file by May 31, 2013.

**Where To File**

Send all information returns filed on paper with Form 1096 to the following:

**If your principal business, office or agency, or legal residence in the case of an individual, is located in**

**Use the following three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

Draft as of  
08/15/2011

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

**Box 1 or 2.** Complete only if you are not using a preaddressed Form 1096. Make an entry in either box 1 or 2; not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098 with a Form 1096 and you have correctly completed two Forms 1098 on that page, enter "2" in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below.

|                |  |
|----------------|--|
| Form W-2G      | Box 1  |
| Form 1097-BTC  | Boxes 1a, 2a, 3a, 4a, and 5a                     |
| Form 1098      | Boxes 1 and 2                                    |
| Form 1098-C    | Box 4c   |
| Form 1098-E    | Box 1  |
| Form 1099-B    | Boxes 2a and 8                                   |
| Form 1099-C    | Box 2  |
| Form 1099-CAP  | Box 2  |
| Form 1099-DIV  | Boxes 1a, 2a, 3, 8, 9, and 10                    |
| Form 1099-H    | Box 1  |
| Form 1099-INT  | Boxes 1, 3, and 8                                |
| Form 1099-K    | Box 1  |
| Form 1099-LTC  | Boxes 1 and 2                                    |
| Form 1099-MISC | Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14        |
| Form 1099-OID  | Boxes 1, 2, and 6                                |
| Form 1099-PATR | Boxes 1, 2, 3, and 5                             |
| Form 1099-Q    | Box 1  |
| Form 1099-R    | Box 1  |
| Form 1099-S    | Box 2  |
| Form 1099-SA   | Box 1  |
| Form 3921      | Boxes 3 and 4                                    |
| Form 3922      | Boxes 3, 4, and 5                                |
| Form 5498      | Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a |
| Form 5498-ESA  | Boxes 1 and 2                                    |
| Form 5498-SA   | Box 1  |

**Final return.** If you will not be required to file Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G in the future, either on paper or electronically, enter an "X" in the "final return" box.

**Corrected returns.** For information about filing corrections, see the 2012 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.