

Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

Form 1096 Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of U.S. Information Returns	OMB No. 1545-0108 <div style="font-size: 2em; font-weight: bold;">2007</div>
FILER'S name		
Street address (including room or suite number)		
City, state, and ZIP code		
Name of person to contact	Telephone number ()	For Official Use Only <div style="border: 2px solid black; width: 100px; height: 20px; margin: 5px auto;"></div>
Email address	Fax number ()	
1 Employer identification number	2 Social security number	3 Total number of forms
4 Federal income tax withheld \$		5 Total amount reported with this Form 1096 \$
Enter an "X" in only one box below to indicate the type of form being filed.		
If this is your final return , enter an "X" here . . . <input type="checkbox"/>		
W-2G 32	1098 81	1098-C 78
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-E 84	1098-T 83	1099-A 80
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-B 79	1099-C 85	1099-CAP 73
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-DIV 91	1099-G 86	1099-H 71
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-INT 92	1099-LTC 93	1099-MISC 95
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-OSA 94	5498 28	5498-ESA 72
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5498-SA 27	1099-OID 96	
<input type="checkbox"/>	<input type="checkbox"/>	
1099-PATR 97	1099-Q 31	
<input type="checkbox"/>	<input type="checkbox"/>	
1099-R 98	1099-S 75	
<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 ▶
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Instructions

Purpose of form. Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically or magnetically. For magnetic media, see Form 4804, Transmittal of Information Returns Reported Magnetically; for electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically.

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 1099, 1098, 5498, or W-2G. A filer includes a payer; a recipient of mortgage interest payments (including points) or student loan interest; an educational institution; a broker; a barter exchange; a creditor; a person reporting real estate transactions; a trustee or issuer of any individual retirement arrangement, a Coverdell ESA, an HSA, an Archer MSA (including a Medicare Advantage MSA); certain corporations; certain donees of motor vehicles, boats, and airplanes; and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1099, use it to transmit paper Forms 1099, 1098, 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 1099, 1098, or W-2G, file by February 28, 2008.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 2, 2008.

Where To File

Except for Form 1098-C, 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 Internal Revenue Service Center 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

Austin, TX 73301

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

Kansas City, MO 64999

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

Form 1098-C. Send all Forms 1098-C filed on paper to the Internal Revenue Service Center, Ogden, UT 84201-0027.

Returns filed magnetically. Send all information returns filed magnetically to Enterprise Computing Center—Martinsburg, Information Reporting Program, 230 Murall Drive, Kearneysville, WV 25430.

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 1099, 1098, 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 5498 with a Form 1096 and you have correctly completed two Forms 5498 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 Forms 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 1098	Boxes 1 and 2
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-T	Boxes 1, 2, 4, 5, 6, and 10
Form 1099-B	Boxes 2 and 3
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 8, and 9
Form 1099-H	Box 1
Form 1099-INT	Boxes 1, 3, and 8
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 5498	Boxes 1, 2, 3, 4, 5, 8, 9, and 10
Form 5498-ESA	Boxes 1 and 2
Form 5498-SA	Box 1

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

Corrected returns. For information about filing corrections, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G. Originals and corrections of the same type of return can be submitted using one Form 1096.

