

# W-2 and 1099 Form Designation/Distribution

## W-2 Form Designation/Distribution W-2 Form Parts Description

### Employer's Copies

Copy A	For Employer to file with Social Security Administration
Copy 1	For Employer to file with State, City and/or Local Tax Department
Copy D	For Employer to keep for their files/records

### Employee's Copies

Copy B	For Employee to file with their Federal Tax Return
Copy 2	For Employee to file with their State/City and/or Local Tax Department
Copy C	For Employee to keep for their files/records

## 1099 Designation/Distribution

1099, 5498, 1098, 1042S and W2-G Forms Parts Description

### 1099-A Acquisition or Abandonment of Secured Property

Copy A	For Lender to file with IRS
Copy B	For Borrower to keep for their files/records
Copy C/State	Copy C for Lender or State Copy

### 1099-B Proceeds From Broker and Barter Exchange Transactions

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2

### 1099-C Cancellation of Debt

Copy A	For Creditor to file with IRS
Copy B	For Debtor to keep for their files/records
Copy C/State	Copy C for Creditor

### 1099-CAP Changes in Corporate Control and Capital Structure

Copy A	For Corporation to file with IRS
Copy B	For Shareholder to keep for their files/records
Copy C/State	Copy C for Corporation, Broker or State Copy

### 1099-DIV Dividends and Distributions

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2

### 1099-G Certain Government Payments

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2

### 1099-INT Interest Income

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2

### 1099-K Payment Card and Third Party Network Transactions

Copy A	For Filer to file with IRS with form 1096
Copy B	For Payee to keep for their files/records
Copy C/State/1/2	Copy C for Filer or State Copy and/or Copy 1 or 2

### 1099-LTC Long-Term Care and Accelerated Death Benefits

Copy A	For Payer to file with IRS
Copy B	For Policyholder to file with Federal Tax Return and keep for files
Copy C	For Insured to keep for their files/records
Copy D	Copy D for Payer or State Copy

### 1099-MISC Miscellaneous Income

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/2	Copy C For Payer or State Copy or Copy 2

### 1099-OID Original Issue Discount

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2

### 1099-PATR Taxable Distributions Received From Cooperatives

Copy A	For Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State	Copy C for Payer or State Copy

### 1099-Q Payment from Qualified Education Programs

Copy A	For Payer/Trustee to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State	For Payer/Trustee to file with their State and/or Payer/Trustee file copy

### 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Copy A	For Payer to file with IRS
Copy B	For Recipient to file with their Federal Tax Return
Copy C/State	For Recipient's Records and/or State, City or Local Tax Department
Copy D	Copy D for Payer and/or State, City or Local Tax Department

### 1099-S Proceeds From Real Estate Transactions

Copy A	For Filer to file with IRS
Copy B	For Transferor to keep for their files/records
Copy C/State	Copy C for Filer or State Copy

### 1099-SA Distributions HSA, Archer MSA, or Medicare+Advantage MSA

Copy A	For Trustee/Payer to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C/State	For Payer to file with their State and/or Payer's file copy

### 5498 IRA Contribution Information

Copy A	For Trustee or Issuer to file with IRS
Copy B	For Participant to keep for their files/records
Copy C/State	Copy C for Trustee or Issuer

### 5498-ESA Coverdell ESA Contribution Information

Copy A	For Trustee or Issuer to file with IRS
Copy B	For Beneficiary to keep for their files/records
Copy C/State	For Trustee to file with their State and/or Trustee's file copy

### 5498-SA HAS, Archer MSA, or Medicare+Advantage MSA Information

Copy A	For Trustee to file with IRS
Copy B	For Participant to keep for their files/records
Copy C/State	For Trustee to file with their State and/or Trustee's file copy

### 1098 Mortgage Interest Statement

Copy A	For Recipient/Lender to file with IRS
Copy B	For Payer/Borrower to keep for their files/records
Copy C/State	Copy C for Recipient/Lender or State Copy

### 1098-C Contributions of Motor Vehicles, Boats, and Airplanes

Copy A	For Donee to file with IRS
Copy B	For Donor to file with their Federal Tax Return
Copy C	For Donor to keep for their files/records
Copy D	Copy D for Donee's files/records

### 1098-E Student Loan Interest Statement

Copy A	For Recipient/Lender to file with IRS
Copy B	For Borrower to keep for their files/records
Copy C/State	Copy C for Recipient or State Copy

### 1098-T Tuition Statement

Copy A	For Filer to file with IRS
Copy B	For Student to keep for their files/records
Copy C/State	Copy C for Filer or State Copy

### 1042S Foreign Person's US Source Income Subject to Withholding

Copy A	For Withholding Agent to file with IRS
Copy B	For Recipient to keep for their files/records
Copy C	For Recipient to file with their Federal Tax Return
Copy D	For Recipient to file with their State Tax Return
Copy E	Copy E For Withholding Agent to keep for their files/records

### W-2G Certain Gambling Winnings

Copy A	For Payer to file with IRS
Copy B	For Winner to file with the Federal Tax Return
Copy 2 and/or C	Copy 2 for Winner to file with State Return, Copy C for winners files

## 1094 & 1095 Designation/Distribution

1094-B, 1094-C, 1095-B and 1095-C Forms Parts Description

### 1094-B Transmittal of Health Coverage Information Returns

Transmittal	Accompanies Form 1095-B
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### 1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

Transmittal	Accompanies Form 1095-C
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### 1095-B Health Coverage

Page 1	For Responsible Individual to Report Coverage
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### 1095-C Employer-Provided Health Insurance Offer and Coverage

Page 1	For Employer to Report Offered Health Plan Coverage
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