W-2 and 1099 Form Designation/Distribution

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

For Employer to file with Social Security Administration

Employer's Copies

Сору А

Copy A	For Employer to file with Social Security Administration	Сору В	For Recipient
Copy 1	For Employer to file with State, City and/or Local Tax Department	Copy C/State	For Recipient
Copy D	For Employer to keep for their files/records	Copy D	Copy D for Pa
Employee's Cop	<u>pies</u>	1099-S	Proceeds Fr
Сору В	For Employee to file with their Federal Tax Return	Copy A	For Filer to fil
Copy 2	For Employee to file with their State/City and/or Local Tax Department	Сору В	For Transfero
Copy C	For Employee to keep for their files/records	Copy C/State	Copy C for Fi
	1099 Designation/Distribution	1099-SA	Distributions
1	099, 5498, 1098, 1042S and W2-G Forms Parts Description	Copy A	For Trustee/F
	·	Сору В	For Recipient
<u>1099-A</u>	Acquisition or Abondonment of Secured Property	Copy C/State	For Payer to
Copy A	For Lender to file with IRS		
Сору В	For Borrower to keep for their files/records	5498	IRA Contribu
Copy C/State	Copy C for Lender or State Copy	Copy A	For Trustee o
<u>1099-B</u>	Proceeds From Broker and Barter Exchange Transactions	Copy B	For Participar
Copy A	For Payer to file with IRS	Copy C/State	Copy C for Tr
Сору В	For Recipient to keep for their files/records	5498-ESA	Coverdell ES
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2	Copy A	For Trustee o
1099-C	Cancellation of Debt	Сору В	For Beneficia
Copy A	For Creditor to file with IRS	Copy C/State	For Trustee to
Сору В	For Debtor to keep for their files/records	5498-SA	HAS, Archer
Copy C/State	Copy C for Creditor	Copy A	For Trustee to
1099-CAP	Changes in Corporate Control and Capital Structure	Copy B	For Participar
Copy A	For Corporation to file with IRS	Copy C/State	For Trustee to
Copy B	For Shareholder to keep for their files/records	1098	Mortgage Int
Copy C/State	Copy C for Corporation, Broker or State Copy	Copy A	For Recipient
1099-DIV	Dividends and Distributions	Copy B	For Payer/Bo
Copy A	For Payer to file with IRS	Copy C/State	Copy C for R
Сору В	For Recipient to keep for their files/records		
	Copy C for Payer or State Copy and/or Copy 1 or 2	<u>1098-C</u>	Contribution
		Copy A	For Donee to
1099-G	Certain Government Payments	Сору В	For Donor to
Copy A	For Payer to file with IRS	Copy C	For Donor to
Сору В	For Recipient to keep for their files/records	Copy D	Copy D for D
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2	<u>1098-E</u>	Student Loa
<u>1099-INT</u>	Interest Income	Copy A	For Recipient
Copy A	For Payer to file with IRS	Сору В	For Borrower
Сору В	For Recipient to keep for their files/records	Copy C/State	Copy C for R
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2	1098-T	Tuition State
1099-K	Payment Card and Third Party Network Transactions	Copy A	For Filer to fil
Copy A	For Filer to file with IRS with form 1096	Copy B	For Student to
Сору В	For Payee to keep for their files/records	Copy C/State	Copy C for Fi
Copy C/State/1/2	Copy C for Filer or State Copy and/or Copy 1 or 2	1042S	Foreign Pers
1099-LTC	Long-Term Care and Accelerated Death Benefits	_	For Withholdi
Copy A	For Payer to file with IRS	Copy A	
Сору В	For Policyholder to file with Federal Tax Return and keep for files	Сору В	For Recipient
Сору С	For Insured to keep for their files/records	Copy C	For Recipient
Copy D	Copy D for Payer or State Copy	Copy D	For Recipient
. ,		Copy E	Copy E For V
1099-MISC	Miscellaneous Income For Deves to file with IDS	<u>W-2G</u>	Certain Gam
Copy A	For Payer to file with IRS	Copy A	For Payer to
Copy B	For Recipient to keep for their files/records	Copy B	For Winner to
	Copy C For Payer or State Copy or Copy 2		C Copy 2 for W
1099-OID	Original Issue Discount	1.7	· ·
Copy A	For Payer to file with IRS		1094 6
Сору В	For Recipient to keep for their files/records		1094-B, 1094-C
Copy C/State/1/2	Copy C for Payer or State Copy and/or Copy 1 or 2	<u>1094-B</u>	Transmittal o
1099-PATR	Taxable Distributions Received From Cooperatives	Transmittal	Accompanies
Copy A	For Payer to file with IRS	1094-C	Transmittal o
Copy B	For Recipient to keep for their files/records	1034*6	Coverage Inf
Copy C/State	Copy C for Payer or State Copy	Tronger: Hel	
1099-Q	Payment from Qualified Education Programs	Transmittal	Accompanies
Copy A	For Payer/Trustee to file with IRS	<u>1095-B</u>	Health Cover
Сору В	For Recipient to keep for their files/records	Page 1	For Resposible
Copy C/State	For Payer/Trustee to file with their State and/or Payer/Trustee file copy	1095-C	Employer-Pro
oopy Orolale	To Trayer/Trustee to the with their State and/Or Payer/Trustee life copy	Page 1	For Employer
		PACE I	cor employer

<u>1099-R</u>	Distributions From Pensions, Annutities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
Copy A	For Payer to file with IRS		
Сору В	For Recipient to file with their Federal Tax Return		
Copy C/State	For Recipient's Records and/or State, Ctiy or Local Tax Department		
Copy D	Copy D for Payer and/or State, City or Local Tax Department		
<u>1099-S</u>	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 For Trustee or Issuer to file with IRS		
Copy A 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		
Сору А	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		
Сору В	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		
Сору В	For Donor to 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		
<u>1098-E</u>	Student Loan Interest Statement		
Copy A	For Recipient/Lender to file with IRS		
Сору В	For Borrower to keep for their files/records		
Copy C/State	Copy C for Recipient or State Copy		
1098-T	<u>Tuition Statement</u>		
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		
<u>1042S</u>	Foreign Person's US Source Income Subject to Withholding		
Copy A	For Withholding Agent to file with IRS		
Сору В	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		
<u>W-2G</u>	Certain Gambling Winnings		
Copy A	For Payer to file with IRS		
Copy B	For Winner to file with the Federal Tax Return		
Copy ∠ 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			
<u>1094-B</u>	Transmittal of Health Coverage Information Returns		
Transmittal	Accompanies Form 1095-B		

<u>1094-B</u>	Transmittal of Health Coverage Information Returns
Transmittal	Accompanies Form 1095-B
<u>1094-C</u>	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
Transmittal	Accompanies Form 1095-C
<u>1095-B</u>	Health Coverage
Page 1	For Resposible Indidvidual to Report Coverage
<u>1095-C</u>	Employer-Provided Health Insurance Offer and Coverage
Page 1	For Employer to Report Offered Health Plan Coverage