

## Attention filers of Form 1096:

This form is provided for informational purposes only. It appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but a copy, printed from this website, is not. Do **not** print and file a Form 1096 downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

To order official IRS information returns, which include a scannable Form 1096 for filing with the IRS, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically. To file electronically, you must have software, or a service provider, that will create the file in the proper format. More information can be found at:

- IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)), or
- IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

|  |  |   |
|--|--|---|
| Form <b>1096</b><br><br>Department of the Treasury<br>Internal Revenue Service | <h2 style="margin: 0;">Annual Summary and Transmittal of<br/>U.S. Information Returns</h2> | OMB No. 1545-0108<br><br><h1 style="margin: 0;">2019</h1>                             |
| FILER'S name   |  |   |
| Street address (including room or suite number)                                |  |   |
| City or town, state or province, country, and ZIP or foreign postal code       |  |   |
| Name of person to contact  |  | Telephone number  |
| Email address  |  | Fax number  |
| <b>1</b> Employer identification number  |  | <b>2</b> Social security number   |
| <b>3</b> Total number of forms   |  | <b>4</b> Federal income tax withheld<br>\$  |
| <b>5</b> Total amount reported with this Form 1096<br>\$                       |  | <b>6</b> Enter an "X" in only one box below to indicate the type of form being filed. |
| <b>7</b> Form 1099-MISC with NEC in box 7, check <input type="checkbox"/>      |  | For Official Use Only<br>   |
| W-2G<br>32   | 1097-BTC<br>50   | 1098<br>81  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1098-C<br>78   | 1098-E<br>84   | 1098-F<br>03  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1098-Q<br>74   | 1098-T<br>83   | 1099-A<br>80  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-B<br>79   | 1099-C<br>85   | 1099-CAP<br>73  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-DIV<br>91   | 1099-G<br>86   | 1099-INT<br>92  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-K<br>10   | 1099-LS<br>16  | 1099-LTC<br>93  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-MISC<br>95  | 1099-OID<br>96   | 1099-PATR<br>97   |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-Q<br>31   | 1099-QA<br>1A  | 1099-R<br>98  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 1099-S<br>75   | 1099-SA<br>94  | 1099-SB<br>43   |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 3921<br>25   | 3922<br>26   | 5498<br>28  |
| <input type="checkbox"/>   | <input type="checkbox"/>   | <input type="checkbox"/>  |
| 5498-ESA<br>72   | 5498-QA<br>2A  | 5498-SA<br>27   |
| <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

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/Form1096](http://www.irs.gov/Form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

**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 2019 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. 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.

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

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2020.

**Caution:** We recommend you file Form 1099-MISC, as a **stand-alone shipment**, by January 31, 2020, if you are reporting **nonemployee compensation (NEC)** in box 7. Also, check box 7 above.

- With Forms 5498, file by June 1, 2020.

### 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 address**

Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia

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

Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, 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  
P.O. Box 219256  
Kansas City, MO 64121-9256

California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201

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. We recommend you file Forms 1099-MISC reporting NEC separately from 1099-MISC forms not reporting NEC.

**Box 1 or 2.** Enter your TIN 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 Form 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-E with a Form 1096 and you have correctly completed two Forms 1098-E 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 in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

|                |  |
|----------------|--|
| Form W-2G      | Box 1  |
| Form 1097-BTC  | Box 1  |
| Form 1098      | Boxes 1 and 6                                    |
| Form 1098-C    | Box 4c   |
| Form 1098-E    | Box 1  |
| Form 1098-F    | Box 1  |
| Form 1098-Q    | Box 4  |
| Form 1099-B    | Boxes 1d and 13                                  |
| Form 1099-C    | Box 2  |
| Form 1099-CAP  | Box 2  |
| Form 1099-DIV  | Boxes 1a, 2a, 3, 9, 10, and 11                   |
| Form 1099-INT  | Boxes 1, 3, 8, 10, 11, and 13                    |
| Form 1099-K    | Box 1a   |
| Form 1099-LS   | 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, 5, 6, and 8                          |
| Form 1099-PATR | Boxes 1, 2, 3, and 6                             |
| Form 1099-Q    | Box 1  |
| Form 1099-QA   | Box 1  |
| Form 1099-R    | Box 1  |
| Form 1099-S    | Box 2  |
| Form 1099-SA   | Box 1  |
| Form 1099-SB   | Boxes 1 and 2                                    |
| 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-QA   | Boxes 1 and 2                                    |
| Form 5498-SA   | Box 1  |

**Corrected returns.** For information about filing corrections, see the 2019 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.