

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions 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>2017</b> |
|--|---|--------------------------------------|

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

|                           |                  |  |
|---------------------------|------------------|--|
| Name of person to contact | Telephone number | <b>For Official Use Only</b><br><span style="font-size: 2em; border: 2px solid red; padding: 5px;">00000000</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 Form 1099-MISC with NEC in box 7, check <input type="checkbox"/> |                          |                          |                          |                          |                          |                          |                          |
| W-2G<br>32   | 1097-BTC<br>50           | 1098<br>81               | 1098-C<br>78                        | 1098-E<br>84                                      | 1098-Q<br>74             | 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-INT<br>92           | 1099-K<br>10             |
| <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"/> | <input type="checkbox"/> |
| 1099-LTC<br>93   | 1099-MISC<br>95          | 1099-OID<br>96           | 1099-PATR<br>97                     | 1099-Q<br>31                                      | 1099-QA<br>1A            | 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-QA<br>2A            | 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"/> | <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 Internal Revenue Service.

**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 2017 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.** 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.

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, 2018.

**Caution:** File Form 1099-MISC by January 31, 2018, if you are reporting **nonemployee compensation** in box 7. Also, check box 7 above.

- With Forms 5498, file by May 31, 2018.

**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 December 15, 2016 DO NOT FILE

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.** 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-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, enter the total of the amounts from the specific boxes of the forms listed below.

|                |  |
|----------------|--|
| 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-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, 8, 9, and 10                    |
| Form 1099-INT  | Boxes 1, 3, 8, 10, 11, and 13                    |
| Form 1099-K    | Box 1a   |
| 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 5                             |
| 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 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 2017 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.