

Revenue Procedure 2026-18

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General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns



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NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

Forms and instructions. (Also, Part 1, sections 101, 162(f), 170, 199A, 220, 223, 401(a), 403(a), 403(b), 408, 408A, 457(b), 529, 529A, 530, 530A, 853A, 892, 1400Z-1, 1400Z-2, 1441, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050AA, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050U, 6050W, 6050X, 6050Y, 6050Z, 6071, 1.402A-2, 1.408-5, 1.408-7, 1.408-8, 1.408A-7, 1.671-5(e), 1.1441-1 through 1.1441-5, 1.1471-4, 1.6041-1, 1.6042-2, 1.6042-4, 1.6043-4, 1.6044-2, 1.6044-5, 1.6045-1, 1.6045-2, 1.6045-3, 1.6045-4, 1.6047-1, 1.6047-2, 1.6049-4, 1.6049-6, 1.6049-7, 1.6050A-1, 1.6050B-1, 1.6050D-1, 1.6050E-1, 1.6050H-1, 1.6050H-2, 1.6050J-1T, 1.6050N-1, 1.6050P-1, 1.6050S-1, 1.6050S-3, 1.6050W-1, 1.6050W-2, 1.6050X-1, 1.6050Y-1, 1.6050Y-2, and 1.6050Y-3.)

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Part 1

General Information

Section 1.1 – Overview of Revenue Procedure 2026-18 / What’s New

1.1.1 Purpose

The purpose of this revenue procedure is to set forth the 2026 requirements for:

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
- Using official or acceptable substitute forms to furnish information to recipients.

1.1.2 Which Forms Are Covered?

This revenue procedure contains specifications for the following information returns.

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties, and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
1098-VLI	Vehicle Loan Interest Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DA	Digital Asset Proceeds From Broker Transactions
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LPS	Long-Term Care Premiums Paid Statement
1099-LS	Reportable Life Insurance Sale
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Information
1099-NEC	Nonemployee Compensation
1099-OID	Original Issue Discount

Form	Title
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-QA	Distributions From ABLE Accounts
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-S	Proceeds From Real Estate Transactions
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
1099-SB	Seller's Investment in Life Insurance Contract
3921	Exercise of an Incentive Stock Option Under Section 422(b)
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-QA	ABLE Account Contribution Information
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
5498-TA	Trump Account Contribution Information
W-2G	Certain Gambling Winnings
1042-S	Foreign Person's U.S. Source Income Subject to Withholding

1.1.3 Scope

For purposes of this revenue procedure, a substitute form or statement is one that is not published by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. Do not submit any substitute forms or statements listed above to the IRS for approval. Privately published forms may not state, "This is an IRS approved form."

Filers making payments to certain recipients during a calendar year are required by the Internal Revenue Code (the Code) to file information returns with the IRS for these payments. These filers must also provide this information to their recipients. In some cases, this also applies to payments received. See *Part 4* for specifications that apply to recipient statements (generally Copy B).

In general, section 6011 of the Code authorizes the Secretary of the Treasury to publish regulations that require filers to file information returns according to those regulations and the corresponding forms and instructions. A filer who is required to file **10** or more information returns during a calendar year **must** file those returns electronically. See *Electronic filing of returns*, later, for more information.

Caution: Financial institutions that are required to report payments made under chapter 3 or 4 **must** file Forms 1042-S electronically, regardless of the number of returns required to be filed.

Note: If you file electronically, do not file the same returns on paper.

Filers required to file fewer than 10 information returns during a calendar year are encouraged to file the information returns electronically. See the requirements for filing information returns (and providing a copy to a payee) in

Pub. 1099, General Instructions for Certain Information Returns, and the current Instructions for Form 1042-S. In addition, you should follow the specifications in Pub. 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide, or Pub. 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

1.1.4 For More Information

The IRS prints and provides the forms on which various payments must be reported. See *Section 5.3* for ordering forms and instructions. Alternately, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.



For assistance with account-specific questions, IRIS application for Transmitter Control Code (TCC), IRIS Assurance Testing System (ATS) software and communication testing, business rule and schema error resolution, and answers to questions about filing information returns electronically, go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) or [IRS.gov/E-Services](https://www.irs.gov/E-Services).



For other tax information related to business returns or accounts, call 800-829-4933. Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.

Tip: Further information impacting Pub. 1179, such as issues arising after its final release, will be posted on IRS.gov at [IRS.gov/Pub1179](https://www.irs.gov/Pub1179).

1.1.5 What's New

The following changes have been made to this year's revenue procedure. For further information about each form listed below, see the separate reporting instructions.

Forms not yet released. Several new forms posted on our draft page, [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), have not yet been released to the public for filing/furnishing. These are Forms 1098-VLI, 1099-LPS, and 5498-TA. A notice will be posted on [IRS.gov/Pub1179](https://www.irs.gov/Pub1179) under *Recent developments* once these forms are released.

Address break-out on substitute forms. For forms that have the address fields separated into individual entry boxes, the address break-out is not required on substitute forms that are furnished to recipients. The address break-out is only required on forms that are filed with the IRS.

For calendar year. You must keep the underline in the box for forms filed with the IRS.

Removal of filer copy. In an ongoing process to reduce filer burden, we are removing the filer copy and instructions for the filer on forms.

New Form 1098-VLI. Information about the new Form 1098-VLI, Vehicle Loan Interest Statement, has been added, as needed. For more information on the Form 1098-VLI, go to [IRS.gov/Form1098VLI](https://www.irs.gov/Form1098VLI).

New Form 1099-LPS. Information about the new Form 1099-LPS, Long-Term Care Premiums Paid Statement, has been added, as needed. For more information on the Form 1099-LPS, go to [IRS.gov/Form1099LPS](https://www.irs.gov/Form1099LPS).

New Form 5498-TA. Information about the new Form 5498-TA, Trump Account Contribution Information, has been added, as needed. For more information on the Form 5498-TA, go to [IRS.gov/Form5498TA](https://www.irs.gov/Form5498TA).

Note: Forms 5498-TA will only be issued by large financial institutions which must e-file all Forms 5498-TA. Therefore, printed copies of Form 5498-TA will not be available to the general public for filing with the IRS, as is the case with most other Forms 1099.

New Form 1099-DA. Information about the new Form 1099-DA, Digital Asset Proceeds From Broker Transactions, has been added, as needed. For more information on the Form 1099-DA, go to [IRS.gov/Form1099DA](https://www.irs.gov/Form1099DA).

Form 1098-MA. The Hardest Hit Fund, Short Refinance, and Making Home Affordable programs are expired and out of funding. As a result, references to Form 1098-MA have been removed from this publication.

Exhibits. All of the exhibits in this publication were updated to include all of the 2026 revisions of those forms that have been revised.

Editorial changes. We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

Available Instructions

In addition to the general instructions, which contain general information concerning Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, specific form instructions are provided separately. Use the instructions to prepare acceptable substitutes of the official IRS forms to file information returns with the IRS.

- Instructions for Form 1097-BTC.
- Instructions for Form 1098.
- Instructions for Form 1098-C.
- Instructions for Forms 1098-E and 1098-T.
- Instructions for Form 1098-F.
- Instructions for Form 1098-Q.
- Instructions for Form 1098-VLI.
- Instructions for Forms 1099-A and 1099-C.
- Instructions for Form 1099-B.
- Instructions for Form 1099-CAP.
- Instructions for Form 1099-DA.
- Instructions for Form 1099-DIV.
- Instructions for Form 1099-G.
- Instructions for Forms 1099-INT and 1099-OID.
- Instructions for Form 1099-K.

- Instructions for Form 1099-LPS.
- Instructions for Form 1099-LS.
- Instructions for Form 1099-LTC.
- Instructions for Forms 1099-MISC and 1099-NEC.
- Instructions for Form 1099-PATR.
- Instructions for Form 1099-Q.
- Instructions for Forms 1099-QA and 5498-QA.
- Instructions for Forms 1099-R and 5498.
- Instructions for Form 1099-S.
- Instructions for Form 1099-SB.
- Instructions for Forms 3921 and 3922.
- Instructions for Form 5498-ESA.
- Instructions for Form 5498-TA.
- Instructions for Forms W-2G and 5754.

You can also obtain the latest developments for each of the forms and instructions listed here by going to their information pages at [IRS.gov](https://www.irs.gov). See the separate instructions for each form on the webpage via the link.

Section 1.2 – Definitions

1.2.1 Form Recipient

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient may be referred to by different names on various Forms 1099 and related forms (beneficiary, borrower, debtor, donor, employee, filer, homeowner, insured, participant, payee, payer, payer/borrower, payer of record, payment recipient, policyholder, seller, shareholder, student, transferor, or, in the case of Form W-2G, the winner). See *Section 1.3.4*.

1.2.2 Filer

Filer means the person or organization required by law to file with the IRS a form listed in *Section 1.1.2*. A filer may be a payer, creditor, payment settlement entity, recipient of mortgage, student or vehicle loan interest payments, educational institution, broker, barter exchange, or person reporting real estate transactions; a trustee or issuer of any educational or ABLE Act savings account, individual retirement arrangement, or medical savings account; a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned; a corporation reporting a change in control and capital structure or transfer of stock to an employee; certain donees of motor vehicles, boats, and airplanes; or an acquirer or issuer of a life insurance contract.

**1.2.3
Substitute Form**

Substitute form means a paper substitute of Copy A of an official form listed in *Section 1.1.2* that completely conforms to the provisions in this revenue procedure.

**1.2.4
Substitute Form
Recipient
Statement
(Recipient
Statement)**

Substitute form recipient statement means a paper or electronic statement of the information reported on a form listed in *Section 1.1.2*. For the remainder of this revenue procedure, we will refer to this as a “recipient statement.” This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

**1.2.5
Composite
Substitute
Statement**

Composite substitute statement means one in which two or more required statements (for example, Forms 1099-INT and 1099-DIV) are furnished to the recipient on one document. However, each statement must be designated separately and must contain all the requisite Form 1099 information except as provided under *Section 4.2*. A composite statement may not be filed with the IRS.

Section 1.3 – General Requirements for Acceptable Substitute Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S

**1.3.1
Introduction**

Paper substitutes for Form 1096 and Copy A of Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that completely conform to the specifications listed in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury – Internal Revenue Service should be included on all such forms.

If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
C:DC:TS:CAR:MP:P:TP:TP
ATSC
4800 Buford Highway
Mail Stop 061-N
Chamblee, GA 30341

Note: Allow at least 30 days for the IRS to respond.

You may also contact the Substitute Forms Program via email at substituteforms@irs.gov. Please enter “Substitute Forms” on the subject line.

Note: Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

1.3.2 Logos, Slogans, and Advertisements

Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes.

Some Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, W-2G, and 1042-S that include logos, slogans, and advertisements may not be recognized as important tax documents. A payee may not recognize the importance of the payee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Accordingly, the IRS has determined that logos, slogans, and advertising are not allowed on the payee copies of the above forms, on Copy A filed with the IRS or on Form 1096, with the following exceptions.

- The exact name of the payer, broker, or agent, primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, an embossment or watermark on the information return and payee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the payer, broker, or agent, that is:
 - Presented in any typeface, font, stylized fashion, or print color normally used by the payer, broker, or agent, and used in a non-intrusive manner; and
 - As long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the payee copies.
- The IRS e-file logo on the IRS official payee copies may be included, but is not required, on any of the substitute form copies.
- Logos and slogans may be used on permissible enclosures, such as a check or account statement, other than information returns and payee copies.

The information return and payee copies must clearly identify the payer's name associated with its employer identification number (EIN).

If you have comments about the restrictions on including logos, slogans, and advertising on information returns and payee copies, send your comments to:

Internal Revenue Service
Attn: Substitute Forms Program
C:DC:TS:CAR:MP:P:TP:TP
ATSC
4800 Buford Highway
Mail Stop 061-N
Chamblee, GA 30341

or email them to substituteforms@irs.gov.

Note: Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

1.3.3 Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return.

Penalties. The amounts of the penalty for returns required to be filed in 2026 is shown under [Penalties](#) in part O of Pub. 1099.

1.3.4 Copy B and Copy C Specifications

Copy B and Copy C of the following forms must contain the information in *Part 4* to be considered a “statement” or “official form” under the applicable provisions of the Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, the form number, the form name, and the information for composite Form 1099 statements, as outlined under *Section 4.2*.

Copy B of the forms below is for the following recipients.

Form	Recipient
1098	For Payer/Borrower
1098-C	For Donor
1098-E; 1099-A	For Borrower
1098-F	For Payer
1098-Q	For Participant
1098-T	For Student
1098-VLI	For Payer of Record
1099-C	For Debtor
1099-CAP	For Shareholder
1099-K	For Payee
1099-LS	For Payment Recipient
1099-LPS; 1099-LTC	For Policyholder
1099-R; W-2G	Copy B may be required to be attached to the filer's federal income tax return.
1099-S	For Transferor
1099-SB	For Seller
All remaining Forms 1099; 1097-BTC; 1042-S	For Recipient
3921; 3922	For Employee
5498; 5498-SA	For Participant
5498-ESA; 5498-QA; 5498-TA	For Beneficiary

Copy C of the forms below is for the following recipients.

Form	Recipient
1098-C	For Donor's Records
1042-S	For Recipient
3921	For Corporation
1099-LPS; 1099-LTC	For Insured
1099-R	For Recipient's Records
All other Forms 1099	See <i>Section 4.5.2</i> .
W-2G	For Winner's Records

Note: On Copy C of Form 1099-LTC, you may reverse the locations of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.

Part 2

Specifications for Substitute Forms 1096 and Copies A of Forms 1097-BTC, 1098, 1099, 3921, 3922, and 5498 (All Filed With the IRS)

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

Due to the very low volume of paper Forms 1097-BTC, 1098-C, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, and 5498-SA received and processed by the IRS each year, these forms have been converted to fillable online PDFs.

Note: The instructions for substitute Forms 1042-S, also available in a fillable online format, are found separately in *Part 5*.

These forms in their fillable formats can be found at [IRS.gov/FormsPubs](https://www.irs.gov/forms-pubs).

All the instructions regarding the substitute forms found in *Part 1*, and *Sections 2.1.2, 2.1.7, 2.1.9, and 2.1.10*, and the remainder of this publication, unless specified differently immediately below, remain in effect if you are going to produce the online fillable forms as paper or online substitute forms.

- Copy A of privately printed substitutes of the forms listed above must be exact replicas of the official forms with respect to layout and content. Use the official form, found on IRS.gov, printed actual size on an 8½ inch by 11 inch sheet of paper. The forms will print one to a page.
- All printing must be in high quality nongloss black ink.
- Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist

of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.

Note: If you want to print the forms as they formerly appeared to save paper, with the exception of Forms 1097-BTC (printed 2-to-a-page) and 1098-C (single-form page), they are all printed 3-to-a-page. Follow the 3-to-a-page measurements in *Section 6*. Print the form to actual size with no scaling.

2.1.2 General Requirements

Form identifying numbers (for example, 9191 for Form 1099-DIV) must be printed in nonreflective black carbon-based ink in print positions 15 through 19 using an optical character recognition (OCR) A font. The checkboxes to the right of the form identifying numbers must be 10-point boxes. The “VOID” checkbox is in print position 25 (1.9 inches from left vertical line of the form). The “CORRECTED” checkbox is in print position 33 (2.7 inches from left vertical line of the form). Measurements are generally from the left edge of the paper, not including the perforated strip.

The substitute form Copy A must be an exact replica of the official IRS form with respect to layout and content. To determine the correct form measurements, see *Exhibits A* through *FF* at the end of this publication.

Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Use of chemical transfer paper for Copy A is acceptable.

The Government Publishing Office (GPO) symbol must be deleted.

2.1.3 Color and Paper Quality

Color and paper quality for Copy A (cut sheets and continuous pinfeed forms) as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, OCR bond produced in accordance with the following specifications.

Note: Reclaimed fiber in any percentage is permitted, provided the requirements of this standard are met.

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent—g/m ²	75
A tolerance of ±5 pct. is allowed.	
Stiffness: Average, each direction, not less than-milligrams	50
Tearing strength: Average, each direction, not less than-grams	40
Opacity: Average, not less than-percent	82
Thickness: Average-inch	0.0038
Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
Porosity: Average, not less than-seconds	10
Finish (smoothness): Average, each side-seconds	20-55

For information only, the Sheffield equivalent-units	170-100
Dirt: Average, each side, not to exceed-parts per million	8

2.1.4 Chemical Transfer Paper

Chemical transfer paper is permitted for Copy A only if the following standards are met.

- Only chemically backed paper is acceptable for Copy A. Front and back chemically treated paper cannot be processed properly by machine.
- Carbon-coated forms are not permitted.
- Chemically transferred images must be black.

All copies must be clearly legible. Fading must be minimized to assure legibility.

2.1.5 Printing

All print on Copy A of Forms 1098, 1098-E, 1098-F, 1098-Q, 1098-T, 1098-VLI, 1099-A, 1099-B, 1099-C, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LPS, 1099-LS, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 1099-SB, 3921, 5498, and 5498-TA; and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the 4-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

The shaded areas of any substitute form should generally correspond to the format of the official form.

The printing for the Form 1096 jurat statement and the text that follows may be in any shade or tone of black ink. Black ink should only appear on the lower part of the reverse side of Form 1096, where it will not bleed through and interfere with scanning.

Note: The instructions on the front and back of Form 1096, which include filing addresses, must be printed.

Separation between fields must be 0.1 inch.

Other printing requirements are discussed in *Sections 2.1.6 through 2.1.10*.

2.1.6 OCR Specifications

You must have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80% (0.80). Black ink must not have a reflectance greater than 15% (0.15). These readings are based on requirements of the "BancTec IntelliScan XDS" Optical Scanner using Flint J-6983 red OCR dropout ink or an exact match.

The following testers and ranges are acceptable.

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High Speed Scan-Optics 9000 mm scanners. Forms require precision spacing, printing, and trimming.

Density readings on the solid Flint J-6983 (red) must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.

Note: The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Absolute or – paper setting under an Illuminate 5000 Kelvin Watt Light. You must maintain print contrast specification of ink and densitometer reflectivity reading throughout the entire production run.

- *MacBeth PCM-II*. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from 0.01 minimum to 0.06 maximum.
- *Kidder 082A*. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from 0.12 minimum to 0.21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address.

Internal Revenue Service
Attn: Substitute Forms Program
C:DC:TS:CAR:MP:P:TP:TP
ATSC
4800 Buford Highway
Mail Stop 061-N
Chamblee, GA 30341

2.1.7 Typography

Type must be substantially identical in size and shape to the official form. All rules are either $\frac{1}{2}$ -point or $\frac{3}{4}$ -point. Rules must be identical to those on the official IRS form.

Note: The form identifying number must be nonreflective carbon-based black ink in OCR A font.

2.1.8 Dimensions

Generally, three Copies A of Forms 1098, 1099, 3921, and 3922 are contained on a single page (3-to-a-page), 8 inches wide (without any snap-stubs and/or pinfeed holes) by 11 inches deep.

Exceptions. Forms 1097-BTC, 1098, 1098-Q, 1099-B, 1099-DIV, 1099-INT, 1099-K, 1099-LPS, 1099-MISC, 1099-NEC, 1099-OID, 1099-R, and 5498 contain two copies on a single page (2-to-a-page). Forms 1098-C, 1099-DA, and 1042-S are single-page documents.

There is a 0.33-inch top margin from the top of the corrected box, and a 0.2- to 0.25-inch right margin, with a $\pm \frac{1}{20}$ (0.05) inch tolerance for the right margin. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of print. See *Exhibits A* through *FF* in *Part 6* for correct form measurements.

These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form

1097-BTC (*Exhibit B*) 2-to-a-page, and on Form 1098-E (*Exhibit E*) 3-to-a-page. Exceptions to these measurements and form-specific measurements are shown on the rest of the exhibits.

The depth of the individual trim size of each 3-to-a-page form must be $3\frac{2}{3}$ inches, the same depth as the official form, unless otherwise indicated.

The depth of the individual trim size of each 2-to-a-page form is $5\frac{1}{2}$ inches.

2.1.9 Perforation

Copy A (3-to-a-page and 2-to-a-page) of privately printed continuous substitute forms must be perforated at each 11 inches page depth. No perforations are allowed between forms on the Copy A page.

Exception. Copy A of Form W-2G may be perforated.

The words “Do Not Cut or Separate Forms on This Page” must be printed using Flint J-6983 red OCR dropout ink or an exact match (see *Section 2.1.5*) between the 3-to-a-page or 2-to-a-page. This statement should not be included after the last form on the page.

Separations are required between all the other individual copies in the set. Any recipient copies printed on a single sheet of paper must be easily separated. The best method of separation is to provide perforations between the individual copies. Each copy should be easily distinguished, whatever method of separation is used. See the table in *Section 4.5.2* for a list of copies for each form.

Note: Perforation does not apply to printouts of copies that are furnished electronically to recipients (as described in Regulations section 31.6051-1(j)). However, these recipients should be cautioned to carefully separate any copies. See *Section 4.6.1* for information on electronically furnishing statements to recipients.

2.1.10 Required Inclusions/ Exclusions

You must include the Office of Management and Budget (OMB) number on Copies A and Form 1096 in the same location as on the official form.

The following Privacy Act and Paperwork Reduction Act Notice phrases must be printed on Copy A of the forms as follows.

- “For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**” on Forms 1099-DIV, 1099-INT, and 1099-OID.
- “For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099, current General Instructions for Certain Information Returns**” on Form W-2G.
- “**For more information and the Privacy Act and Paperwork Reduction Act Notice, see Pub. 1099**” on Form 1096.
- “**For Privacy Act and Paperwork Reduction Act Notice, see instructions**” on Form 1042-S.
- “For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**” must be printed on all other forms listed in *Section 1.1.2*.

A postal indicia may be used if it meets the following criteria.

- It is printed in the OCR ink color prescribed for the form.
- No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on substitute Copy A. Instead, the EIN or the vendor code of the form's printer must be entered in place of the Catalog Number (Cat. No.). The 4-digit vendor code, preceded by four zeros and a slash, for example, 0000/9876, must appear in 12-point Arial font, or a close approximation, on Copy A only of Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G. The vendor code is used to identify the forms producer. Vendor codes can be obtained free of charge from the National Association of Computerized Tax Processors (NACTP) via email at president@nactp.org. The use of a vendor code is recommended.

Note: Vendor codes from the NACTP are required by those companies producing the 1099 family of forms (Forms 1096, 1097-BTC, 1098, 1099, 3921, 3922, 5498, and W-2G) as part of a product for resale to be used by multiple issuers. Issuers developing 1099 family forms to be used only for their individual companies do not require a vendor code.

The Cat. No. shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

The form must not contain the statement "IRS approved" or any similar statement.

Section 2.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS

2.2.1 Recipient Information

The form recipient's name, street address, city, state, ZIP code, and telephone number (if required) should be typed or machine printed in black ink in the same format as shown on the official IRS form. The city, state, and ZIP code must be on the same line.

The following rules apply to the form recipient's name(s).

- The name of the appropriate form recipient must be shown on the first or second name line in the area provided for the form recipient's name.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on the first name line of the form.
- If multiple recipients' names are required on the form, enter on the first name line the recipient name that corresponds to the recipient TIN shown on the form. Place the other form recipients' names on the second name line (only two name lines are allowable).

Because certain states require that trust accounts be provided in a different format, filers should generally provide information returns reflecting payments to trust accounts with the:

- Trust's EIN in the recipient's TIN area,
- Trust's name on the recipient's first name line, and
- Name of the trustee on the recipient's second name line.

Although handwritten forms will be accepted, the IRS prefers that filers type or machine print data entries. Also, filers should insert data as directed by shading, or in the middle of blocks, well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images. Photocopies are not acceptable.

Truncating payee TIN on payee statements. Where permitted, filers may truncate a payee's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or EIN) on the payee statement (including substitute and composite substitute statements) furnished to the payee in paper form or electronically. Generally, the payee statement is that copy of an information return designated "Copy B" on the form. To truncate where allowed, replace the first 5 digits of the 9-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper payee statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014-31 I.R.B. 242, available at [IRS.gov/irb/2014-31_IRB#TD-9675](https://www.irs.gov/irb/2014-31_IRB#TD-9675).

Caution: Recipient TINs must **not** be truncated on Copy A filed with the IRS.

2.2.2 Account Number Box

Use the account number box on all Forms 1098, 1099, 3921, 3922, 5498, and W-2G for an account number designation when required by the official IRS form. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipients' account numbers on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. If you are using window envelopes to mail statements to recipients and using reduced rate mail, be sure the account number does not appear in the window. The Postal Service may not accept these for reduced rate mail.

Exception. Form 1098-T can have third-party provider information.

2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pinfeed holes. Pinfeed holes must not be present on forms filed with the IRS.

- Do **not** use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- Do **not** use apostrophes (’), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan these types of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4 Where To File

Mail completed paper forms to the IRS Service Center shown in the instructions for Form 1096 and in the Pub. 1099. Specific information needed to complete the forms mentioned in this revenue procedure are given in the specific form instructions. A chart showing which form must be filed to report a particular payment is included in Pub. 1099.

Part 3

Specifications for Substitute Form W-2G (Filed With the IRS)

Section 3.1 – General

3.1.1 Purpose

The following specifications give the format requirements for substitute Form W-2G (Copy A only), which is filed with the IRS.

A filer may use a substitute Form W-2G to file with the IRS (referred to as “substitute Copy A”). The substitute form must be an exact replica of the official form with respect to layout and content.

Section 3.2 – Specifications for Copy A of Form W-2G

3.2.1 Substitute Form W-2G (Copy A)

You must follow these specifications when printing substitute Copy A of the Form W-2G.

Caution: The payee's TIN (SSN, ITIN, ATIN, or EIN) must **not** be truncated on Copy A of Form W-2G.

Item	Substitute Form W-2G (Copy A)
Paper color and quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It must also be suitably sized to accept ink without feathering.
Ink color and quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 inch), 1 point (0.015 inch), or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 1/2 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33-inch top margin from the top of the corrected box and a 1/2-inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot wax and cold carbon spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.
Printer's symbol	The GPO symbol must not be printed on substitute Forms W-2G. Instead, the EIN of the form's printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Cat. No.	The Cat. No. shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4

Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. Information presented in substitute statements should be in a point size large enough to be easily read by recipients. To be acceptable, your substitute statement must comply with the rules in this part. If you are furnishing a substitute form, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 to determine how the following statements must be provided to recipients for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC, or Form 1099-S for royalties. Generally, information returns may be furnished electronically with the consent of the recipient. See *Section 4.6.1*.

Note: A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations sections 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements outlined in this section.

4.1.2 Substitute Statements to Recipients for Certain Forms 1099-B, 1099- DA, 1099-DIV, 1099-INT, 1099- OID, and 1099- PATR

The rules in this section apply to Forms 1099-B, 1099-DA, 1099-DIV (except for section 404(k) dividends), 1099-INT (except for interest reportable under section 6041), 1099-OID, and 1099-PATR only. You may furnish form recipients with Copy B of the official Form 1099 or a substitute Form 1099 (recipient statement) if it contains the same information as the official IRS form (such as aggregate amounts paid to the form recipient; any backup withholding; the name, address, and TIN of the person making the return; and any other information required by the official form). Information not required by the official form should not be included on the substitute form except for state income tax withholding information. But see *Section 4.3* regarding additional information that may be included on substitute and composite Forms 1099-B and 1099-DA, such as basis for noncovered securities.

Note: Many of the information returns now include boxes for providing state withholding information as part of the official form, with additional copies for convenience. Payers may, however, provide the state withholding information separately (such as on a separate page or section) in order to assist the payee with completing a state income tax return that requires the attachment of any information return that includes state withholding amounts and payer numbers.

Exception for supplementary information. The substitute form may include supplementary information that will assist the payee with completing the tax return. Such information could include expense and cost basis factors related to the reporting for widely held fixed investment trusts (WHFITs), as required under Regulations section 1.671-5. The substitute statement should disclose to the payee that such supplementary information is not furnished to the IRS. See *Section 4.3* for additional requirements when providing supplemental information with the Forms 1099-B and 1099-DA that is not furnished to the IRS.

Forms 1099-B and 1099-DA. For transactions reportable on Form 8949, Sales and Other Dispositions of Capital Assets, brokers that use substitute statements should segregate dispositions of noncovered securities from covered securities, and further segregate long-term and short-term dispositions of covered

securities. They may also segregate long-term from short-term dispositions of noncovered securities, to the extent that the date acquired is known. For 2026 dispositions, the substitute Forms 1099-B and 1099-DA may have up to five separate sections, each with a heading identifying which securities are included in the list, and each separately totaled. Each section, after totaling or within the heading for the section, should indicate how to report the transactions on Form 8949, as indicated.

1. Short-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part I**, with **box A** checked for Form 1099-B or **Part I**, with **box G** checked for Form 1099-DA.
2. Short-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part I**, with **box B** checked for Form 1099-B or **Part I**, with **box H** checked for Form 1099-DA.
3. Long-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part II**, with **box D** checked for Form 1099-B or **Part II**, with **box J** checked for Form 1099-DA.
4. Long-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part II**, with **box E** checked for Form 1099-B or **Part II**, with **box K** checked for Form 1099-DA.
5. Transactions for which basis **is not** reported to the IRS and for which short-term or long-term determination is unknown (to broker). You must determine short term or long term based on your records and report on Form 8949, **Part I**, with **box B or box H** checked, or on Form 8949, **Part II**, with **box E or box K** checked, as appropriate.

For each section, each transaction may include information not reported to the IRS, such as basis, date acquired, and gain or loss. Therefore, for short-term dispositions where basis was not reported to the IRS, basis and date acquired may be shown just as they would be shown for short-term dispositions where basis was reported to the IRS.

For 2026 dispositions, each of the applicable sections must have Sales Price and Cost or Other Basis (if known) separately totaled. Net gain or loss, if included for any of the sections, may also be totaled.

Brokers may also use substitute Form 1099-B or 1099-DA for transactions that are not directly reported on Form 8949. Examples include transactions involving regulated futures contracts, foreign currency contracts, and section 1256 option contracts. Any additional sections created for this purpose should be segregated from those transactions directly reportable on Form 8949.

The substitute form requirements in the following paragraphs also apply to Forms 1099-B and 1099-DA.

Form 1099-INT, 1099-DIV, 1099-OID, or 1099-PATR. A substitute recipient statement for Form 1099-INT, 1099-DIV, 1099-OID, or 1099-PATR must comply with the following requirements.

- Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form.
- The recipient statement (Copy B) must contain all applicable recipient instructions as provided on the front and back of the official IRS form. You may provide those instructions on a separate sheet of paper.
- The box caption “**Federal income tax withheld**” must be in boldface type or otherwise highlighted on the recipient statement.
- The recipient statement must contain the OMB number as shown on the official IRS form. See *Section 5.2*.
- The recipient statement must contain the tax year (for example, 2026), form number (for example, Form 1099-INT), and form name (for example, Interest Income) of the official IRS Form 1099. This information must be displayed prominently together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient). See *Section 4.5.2* for applicable labels and arrangement of assembly of forms. **Note:** Do not include the words “Substitute for” or “In lieu of” on the recipient statement.
- Layout and format of the statement are at the discretion of the filer. However, the IRS encourages the use of boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.
- Each recipient statement of Form 1099-B, 1099-DA, 1099-DIV, 1099-INT, 1099-LPS, 1099-OID, 1099-PATR, or 1098-VLI must include the direct access telephone number of an individual who can answer questions about the statement. Include that telephone number conspicuously anywhere on the recipient statement.

A mutual fund family may furnish one statement (for example, one piece of paper) on which it reports the dividend income earned by a recipient from multiple funds within the family of mutual funds, as required by Form 1099-DIV. However, each fund and its earnings must be stated separately. The statement must contain an instruction to the recipient that each fund’s dividends and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The statement cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Form 1099-INT, 1099-DIV, or 1099-OID information (see *Section 4.2.1*). Each fund and its earnings must be stated separately. The statement must contain an instruction to the recipient that each fund’s earnings and name, not the name of the mutual fund family, must be reported on the recipient’s tax return. The statement cannot contain an aggregate total of all funds.

You may enter a total of the individual accounts listed on the statement only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099-INT, you may also enter the total interest amount. You may also enter a date next to the CORRECTED box if that box is checked.

**4.1.3
Substitute
Statements to
Recipients for
Certain Forms
1098, 1099, 5498,
and W-2G**

Statements to form recipients for Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-Q, 1098-T, 1098-VLI, 1099-A, 1099-C, 1099-CAP, 1099-G, 1099-K, 1099-LPS, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-QA, 5498-SA, 5498-TA, W-2G, 1099-DIV (only for section 404(k) dividends reportable under section 6047), and 1099-INT (only for interest reportable in the course of your trade or business under section 6041) can be copies of the official forms or acceptable substitutes.

Caution: The IRS does not require a donee to use Form 1098-C as the written acknowledgment for contributions of motor vehicles, boats, and airplanes. However, if you choose to use copies of Form 1098-C or an acceptable substitute as the written acknowledgment, then you must follow the requirements of this section.

To be acceptable, a substitute recipient statement must meet the following requirements.

- The tax year, form number, and form name must be the same as on the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.
- The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient; any backup withholding; the name, address, and TIN of the filer and of the recipient; and any other information required by the official form.
- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-VLI, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LPS, 1099-LS, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-NEC, 1099-Q, 1099-R (for qualified long-term care insurance contracts under combined arrangements only), 1099-S, 1099-SA, 1099-SB, and 5498-SA must include the direct access telephone number of an individual who can answer questions about the statement.
- Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-QA, 1099-R (payments other than qualified long-term care insurance contracts under combined arrangements), 3921, 3922, 5498, 5498-ESA, 5498-QA, and 5498-TA are encouraged to furnish telephone numbers at which recipients of the form(s) can reach a person familiar with the information reported.
- All applicable money amounts and information, including box numbers required to be reported to the form recipient, must be titled on the

recipient statement in substantially the same manner as those on the official IRS form. The box caption “**Federal income tax withheld**” must be in boldface type on the recipient statement.

Exception. If you are reporting a payment as “Other income” in box 3 of Form 1099-MISC, you may substitute appropriate language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to “Beneficiary payments” or something similar.

Note: You cannot make this change on Copy A.

- If federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B and Copy C must be furnished to the recipient. If federal income tax is not withheld, only Copy C of Forms 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.
- You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Forms 1099-B, 1099-CAP, and 1099-DA, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B, 1099-CAP, and 1099-DA statements required to be furnished in a calendar year.
- If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards.
 1. All copies must be clearly legible.
 2. All copies must be able to be photocopied.
 3. Fading must not diminish legibility and the ability to photocopy.
- In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.
- For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies, as appropriate. In addition, the state withholding information may be provided separately and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note:** You cannot make this change on Copy A.
- On Copy C of Form 1099-LTC, you may reverse the location of the policyholder's and the insured's name, street address, city, state, and ZIP code for easier mailing.
- If an institution insurer uses a third-party service provider to file Form 1098-T, then in addition to the institution's or insurer's name, address,

and telephone number, the same information may be included for the third-party service provider in the space provided on the form.

- Forms 1099-A and 1099-C transactions, if related, may be combined on Form 1099-C.

4.1.4 Online Fillable Copies B, C, D, 1, and 2

Copies B, C, D, 1, and 2, as applicable, to be furnished to recipients have been made online fillable at [IRS.gov/forms-instructions](https://www.irs.gov/forms-instructions) for many forms referenced in these instructions. See the separate instructions for Forms 1098, 1098-E & T, 1098-F, 1098-Q, 1098-VLI, 1099-A & C, 1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT & OID, 1099-K, 1099-LPS, 1099-LS, 1099-MISC & NEC, 1099-PATR, 1099-R & 5498, 5498-TA, 1099-S, 1099-SB, and 3921.

Section 4.2 – Composite Statements

4.2.1 Composite Substitute Statements for Certain Forms 1099-B, 1099- DA, 1099-DIV, 1099-INT, 1099- MISC, 1099- OID, 1099- PATR, and 1099- S

A composite recipient statement is permitted for reportable payments consisting of the proceeds of brokerage and barter transactions, dividends, interest, original issue discount, patronage dividends, and royalties. The following forms may be included on a composite substitute statement when one payer is reporting more than one of these payments during a calendar year to the same form recipient.

- Form 1099-B.
- Form 1099-DA.
- Form 1099-DIV (except for section 404(k) dividends).
- Form 1099-INT (except for interest reportable under section 6041).
- Form 1099-MISC (only for royalties or substitute payments in lieu of dividends and interest).
- Form 1099-OID.
- Form 1099-PATR.
- Form 1099-S (only for royalties).

Generally, do not include any other Form 1099 information (for example, Form 1099-A or 1099-C) on a composite statement with the information required on the forms listed in the preceding sentence.

Although the composite recipient statement may be on one sheet, the format of the composite recipient statement must satisfy the following requirements in addition to the requirements listed in *Sections 4.1.2, 4.3, and 4.4*, as applicable.

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite recipient statement must prominently display the form number and form name of the official IRS form together in one area at the beginning of each appropriate block of information. The tax

year must only be placed on each block of information if it is not prominently displayed elsewhere on the page on which the information appears.

- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment, and the recipient's tax obligation with respect to the payment, is as clear as if each required statement were furnished separately on an official form.

4.2.2 Composite Substitute Statements to Recipients for Forms Specified in Sections 4.1.2 and 4.1.3

A composite recipient statement for the forms specified in *Section 4.1.2 or 4.1.3* is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is **not** allowed for a combination of forms listed in *Sections 4.1.2 and 4.1.3*.

Exceptions.

- Substitute payments in lieu of dividends or interest reported in box 8 of Form 1099-MISC may be reported on a composite substitute statement with Form 1099-DIV.
- Form 1099-B or 1099-DA information may be reported on a composite form with the forms specified in *Section 4.1.2*, as described in *Section 4.2.1*.
- Royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with the forms specified in *Section 4.1.2*.

Although the composite recipient statement may be on one sheet, the format of the composite recipient statement must satisfy the requirements listed in *Section 4.2.1* as well as the requirements in *Section 4.1.3*. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) is not allowed.

Section 4.3 – Additional Information for Substitute and Composite Forms 1099-B and 1099-DA

4.3.1 General Requirements for Presenting Additional Form 1099-B or 1099- DA Information

A filer may include Form 1099-B or 1099-DA information on a composite form with the forms listed in *Section 4.1.2*. Therefore, supporting, explanatory, or comparable relevant information for covered and noncovered lots on the 1099-B or 1099-DA portion of the composite statement can be included. This information includes display on the payee statement of data elements such as basis for noncovered lots, explanatory remarks on permissible basis adjustments for covered lots, descriptions of the type of transaction (merger, buy to close, redemption, etc.), identification of contingent payment debt obligations, and lot relief methods.

If you wish to provide additional information to the investor on the same substitute recipient Form 1099-B or 1099-DA, the form must follow the rules set forth in this *Section 4.3* and should clearly delineate how the information is presented. Any information presented should make reference to its corresponding number on the official form, as appropriate. You should clearly categorize each type of information you are reporting.

4.3.2 Added Legend for Providing Additional Form 1099-B Information

An additional separate legend is required that explains exactly which pieces of information are and are not reported to the IRS, to the extent, if any, the information is not already identified as not being reported to the IRS, as described in *Section 4.1.2*. It should clearly explain how the information is presented. You may present this legend in a way that is consistent with your design as long as it clearly indicates which information is being provided to the IRS. Additionally, a reminder to taxpayers that they are ultimately responsible for the accuracy of their tax returns is also required.

Section 4.4 – Required Legends

4.4.1 Required Legends for Forms 1098

Form 1098 recipient statements (Copy B) must contain the following legends.

- Form 1098:
 1. “The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for the mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a nondeductible item.”
 2. “***Caution:** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

- Form 1098-C: Copy B — “In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**” Copy C — “This information is being furnished to the IRS unless box 7 is checked.”
- Form 1098-E: “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”
- Forms 1098-F: “This is important tax information and is being furnished to the IRS.”
- Form 1098-Q: “This information is being furnished to the IRS.”
- Form 1098-T: “This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.”
- Form 1098-VLI:
 1. “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for vehicle loan interest.”
 2. “***Caution:** The amount shown may not be fully deductible by you. Limits based on the amount of interest paid, your income, and the passenger vehicle may apply. Generally, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

4.4.2 Required Legends for Forms 1099 and W-2G

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- Forms 1099-A, 1099-C, 1099-CAP, and 1099-K: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.”
 - Forms 1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, and 1099-QA: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”
 - Form 1099-LS: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not

been reported.” Copy C—“Copy C is provided to you for information only. Only the payment recipient is required to report this information on a tax return.”

- Forms 1099-LPS and 1099-LTC: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C — “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”
- Form 1099-R: Copy B—**“Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”** Copy C—“This information is being furnished to the IRS.”
- Forms 1099-S and 1099-SB: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.”
- Form 1099-SA: Copy B—“This information is being furnished to the IRS.”
- Form W-2G: Copy B—“This information is being furnished to the IRS. **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**” Copy C — “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

4.4.3 Required Legends for Forms 1097- BTC, 3921, 3922, and 5498

-
- Form 1097-BTC: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.”
 - Form 3921: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C — “This copy should be retained by the corporation whose stock has been transferred under section 422(b).”
 - Form 3922: Copy B—“This is important tax information and is being furnished to the IRS.”
 - Form 5498: Copy B—“This information is being furnished to the IRS.” **Note:** If you do not provide another statement to the participant because no contributions were made for the year, the statement of

the fair market value, and any required minimum distribution of the account, must contain this legend and a designation of which information is being provided to the IRS.

- Forms 5498-ESA, 5498-QA, 5498-SA, and 5498-TA: Copy B—“This information is being furnished to the IRS.”

Section 4.5 – Miscellaneous Instructions for Copies B, C, D, 1, and 2

4.5.1 Copies

Copies B, and in some cases C, D, 1, and 2, are included in the official assembly for the convenience of the filer. You are not legally required to include all these copies with the privately printed substitute forms. Furnishing Copy B, and in some cases Copy C, will satisfy the legal requirement to provide statements of information to form recipients.

Note: If an amount of federal income tax withheld is shown on Form 1099-R or W-2G, Copy B (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Form W-2G) may be used for payer records. Only Copy A should be filed with the IRS.

4.5.2 Arrangement of Assembly

Copy A (“For Internal Revenue Service Center”) of all forms must be on top. The rest of the assembly must be arranged, from top to bottom, as follows.

Form	Title
1098	Copy B “For Payer/Borrower.”
1098-C	Copy B “For Donor”; Copy C “For Donor’s Records.”
1098-F	Copy B “For Payer.”
1098-Q, 5498, and 5498-SA	Copy B “For Participant.”
1098-T	Copy B “For Student.”
1098-VLI	Copy B “For Payer of Record.”
1098-E and 1099-A	Copy B “For Borrower.”
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B “For Recipient.”
1099-C	Copy B “For Debtor.”
1099-CAP	Copy B “For Shareholder.”
1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, and 1099-OID	Copy 1 “For State Tax Department”; Copy B “For Recipient”; Copy 2 “To be filed with recipient’s state income tax return, when required.”
1099-K	Copy 1 “For State Tax Department”; Copy B “For Payee”; Copy 2 “To be filed with the recipient’s state income tax return, when required.”

Form	Title
1099-LS	Copy B “For Payment Recipient”; Copy C “For Issuer”
1099-LPS and 1099-LTC	Copy B “For Policyholder”; Copy C “For Insured”
1099-R	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return”; Copy C “For Recipient’s Records”; Copy 2 “File this copy with your state, city, or local income tax return, when required.”
1099-S	Copy B “For Transferor.”
1099-SA	Copy B “For Recipient.”
1099-SB	Copy B “For Seller.”
3921	Copy B “For Employee”; Copy C “For Corporation.”
3922	Copy B “For Employee.”
5498-ESA, 5498-QA, and 5498-TA	Copy B “For Beneficiary.”
W-2G	Copy 1 “For State, City, or Local Tax Department”; Copy B “Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”; Copy C “For Winner’s Records”; Copy 2 “Attach this copy to your state, city, or local income tax return, if required.”; Copy D “For Payer”.
1042-S	Copy B “For Recipient”; Copy C “For Recipient” and “Attach to any federal tax return you file”; Copy D “For Recipient” and “Attach to any state tax return you file”

4.5.3 Perforations

Instructions for perforation of forms can be found in *Section 2.1.9*.

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1098, 1098-E, 1098-F, 1098-Q, 1098-T, 1098-VLI, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LPS, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-QA, 1099-R, 1099-S, 1099-SA, 1099-SB, 1042-S, 3921, 3922, 5498, 5498-ESA, 5498-QA, 5498-SA, and 5498-TA. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).

Note: Until further guidance is issued, you cannot furnish Form 1098-C electronically. Perforation (see *Section 2.1.9*) does not apply to printouts of copies of forms that are furnished electronically to recipients. However, recipients should be cautioned to carefully separate the copies.

If you meet the requirements listed in *Sections 4.6.2* and *4.6.3*, you are treated as furnishing the statement timely.

4.6.2 Consent

The recipient must consent in the affirmative to receiving the statement electronically and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that the recipient can access the statement in the electronic format in which it will be furnished. You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service. Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed.

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31, 2027 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC with payments reported in box 8 or 10), due date immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal will also be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print, and retain a statement, and a date the statement will no longer be available on the website.

4.6.3 Format, Posting, and Notification

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document;
- Post, on or before the January 31 (February 15 for Forms 1099-MISC (with payments reported in box 8 or 10), 1099-B, 1099-DA, and 1099-S), due date, the applicable statement on a website accessible to the recipient through October 15; and
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

Note: If any of these dates fall on a Saturday, Sunday, or legal holiday, the time frame will be considered met if posted by the first business day after such date.

For more information, see Regulations section 31.6051-1(j).

For electronic furnishing of:

- Forms 1098-E and 1098-T, see Regulations sections 1.6050S-2 and 1.6050S-4;
- Form 1099-K, see Regulations section 1.6050W-2;
- Forms 1099-QA and 5498-QA, see Regulations section 1.529A-7;
- Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-1 C.B. 433; and
- Form 1042-S, see Regulations section 1.1461-1(c)(1)(i).

Part 5

Additional Instructions for Substitute Forms 1097-BTC, 1098, 1099, 5498, W-2G, and 1042-S

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1 Paper Substitutes

Paper substitutes of Copies A, B, C, and D **must** be identical to the Form 1042-S and may be privately printed without prior approval from the IRS.

Caution: On the bottom of Copy B, left align the following text: (keep for your records), and right align the following text: Form 1042-S (2026).

Note: Copies A, B, C, and D of Form 1042-S may **not** contain multiple income types for the same recipient, that is, multiple rows of the top boxes 1–11 of the form.

5.1.2 Revisions

Form 1042-S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.

5.1.3 Obtaining Copies

Copies of the official form for the reporting year may be obtained from most IRS offices. The IRS provides only cut sheets of these forms. Continuous fan-fold/pin-fed forms are not provided.

5.1.4 Instructions for Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000; for all other recipients, it means the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN, QI-EIN, WP-EIN, and WT-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note:**

Digits must be separated by hyphens on paper statements in the formats listed.

- The term “Recipient's GIIN” means the global intermediary identification number (GIIN) assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.

Note: A GIIN consists of nineteen characters as follows:

XXXXXX.XXXXXX.XX.XXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).

- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “UNIQUE FORM IDENTIFIER,” “AMENDED,” and “AMENDMENT NO.” boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5*. Computer cards are acceptable, provided they meet all requirements regarding layout, content, and size.
- The OMB number must be printed in the format “OMB No. 1545-XXXX.” Use the appropriate OMB number from the most recent revision of the original IRS form.

5.1.5

Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S format requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The GPO symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printer’s EIN or the vendor code (preferred). See <i>Section 2.1.10</i> .
Box entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and quality of ink	All printing must be in high quality nongloss black ink.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015 inch) or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.

Property	Substitute Form 1042-S format requirements
Assembly	If all four parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) “for Internal Revenue Service”; and Copies B, C, and D “for Recipient.”
Color quality of paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.
Dimensions	- The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format. - The official form is 8 inches wide x 11 inches deep, exclusive of a 1/2-inch snap stub on the left side of the form. The snap feature is not required on substitutes. - Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file.

Section 5.2 – OMB Requirements for All Forms in This Revenue Procedure

5.2.1 OMB Requirements

The Paperwork Reduction Act (the Act) of 1995 (P. L. 104-13) requires the following.

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 6*.)
- Each IRS form (or its instructions) states:
 - Why the IRS needs the information,
 - How it will be used, and
 - Whether or not the information is required to be furnished to the IRS.

This information must be provided to any users of official or substitute IRS forms or instructions.

5.2.2 Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form; and
- For Copy A, the OMB number must appear exactly as shown on the official IRS form.

For any copy other than Copy A, the OMB number must use one of the following formats.

1. OMB No. 1545-XXXX (preferred).
2. OMB # 1545-XXXX (acceptable).

Caution: These requirements do **not** apply to substitute Forms 1042-S. See *Section 5.1.5*.

**5.2.3
Required
Explanation to
Users**

All substitute forms must state the Privacy Act and Paperwork Reduction Act Notice as listed in *Section 2.1.10*.

If no instructions are provided to users of your forms, you must furnish them with the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 5.3 – Ordering Forms and Instructions

You can order official IRS Forms (Forms 1096, 1098, 1099, W-2G, 1042-S, and most other forms mentioned in this publication), instructions, and information copies of federal tax material by going to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Note: The IRS no longer prints 1099s and other information returns using carbon paper for the following: Form W-2 series, Form W-3, Form 1096, Form 1098-E, Form 1098-T, Form 1099-B, Form 1099-MISC, Form 1099-NEC, Form 1099-R, and Form 5498.

Note: Some forms on the Internet are intended as information only and may not be submitted as an official IRS form (for example, most Forms 1099, W-2, and W-3). Unless otherwise instructed, Form 1096 and Copy A of 1098 series, 1099 series, 5498 series, and Forms 3921 and 3922 cannot be used for filing with the IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in *Part 2* of this publication.

Exception. Forms 1097-BTC, 1098-C, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, 5498-SA, and 1042-S can be printed in black ink as specified in *Sections 2.1.1* and *5.1.5*.

Section 5.4 – Effect on Other Revenue Procedures

**5.4.1
Other Revenue
Procedures**

[*Revenue Procedure 2025-22*](#), 2025-30, I.R.B. 200, dated July 21, 2025, is superseded by this revenue procedure.

Part 6 Exhibits

Section 6.1 – Exhibits of Forms in This Revenue Procedure

6.1.1 Purpose

Exhibits A through *FF* illustrate some of the specifications that were discussed earlier in this revenue procedure. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.

Generally, the illustrated dimensions apply to all like forms. For example, *Exhibit E* shows 11.00 inches from the top edge to the bottom edge of Form 1098-E and 0.85 inch between the bottom rule of the top form and the top rule of the second form on the page. These dimensions apply to all forms that are printed 3-to-a-page.

Exhibit B contains the general measurements for forms printed 2-to-a-page. All 2-to-a-page forms are 4.5 inches in height within the border lines.

Exhibit E contains the general measurements for forms printed 3-to-a-page. All 3-to-a-page forms are 2.84 inches in height within the border lines.

The printed area of all forms is 7.3 inches wide.

All of the exhibits in this publication were updated to include all of the 2026 revisions for those forms that have been revised.

6.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
- Always use the specifications as outlined in this revenue procedure and illustrated in the exhibits.
- Do not add the text line “Do Not Cut or Separate Forms on This Page” to the bottom form. This will be inconsistent with the specifications.

6.2 Exhibits

The following exhibits provide specifications for the forms listed in *Section 1.1.2*. *Exhibits A, B* and *E* contain the general measurements for all of the forms. The remaining exhibits represent the images and may contain unique measurements as required by the forms.

Do Not Staple 6 9 6 9		Form 1096 Department of the Treasury Internal Revenue Service		Annual Summary and Transmittal of U.S. Information Returns		OMB No. 1545-0108 2026																																																																																																									
FILER'S name				For Official Use Only 		2.16 in																																																																																																									
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Email address		Fax number																																																																																																													
1 Employer identification number 1.50 in		2 Social security number 1.30 in		3 Total number of forms 1.20 in		4 Federal income tax withheld 1.40 in		5 Total amount reported with this Form 1096 1.90 in																																																																																																							
6 Enter an "X" in only one box below to indicate the type of form being filed.																																																																																																															
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 10%;">W-2G 32</td><td style="width: 10%;">1097-BTC 50</td><td style="width: 10%;">1098 81</td><td style="width: 10%;">1098-C 78</td><td style="width: 10%;">1098-E 84</td><td style="width: 10%;">1098-F 03</td><td style="width: 10%;">1098-Q 74</td><td style="width: 10%;">1098-T 83</td><td style="width: 10%;">1098-TR 1B</td><td style="width: 10%;">1099-A 80</td><td style="width: 10%;">1099-B 79</td><td style="width: 10%;">1099-C 85</td><td style="width: 10%;">1099-CAP 73</td><td style="width: 10%;">1099-DA 7A</td><td style="width: 10%;">1099-DIV 91</td><td style="width: 10%;">1099-G 86</td><td style="width: 10%;">1099-INT 92</td></tr><tr><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td></tr><tr><td>1099-K 10</td><td>1099-LPS 2B</td><td>1099-LS 16</td><td>1099-LTC 93</td><td>1099-MISC 95</td><td>1099-NEC 71</td><td>1099-OID 96</td><td>1099-PATR 97</td><td>1099-Q 31</td><td>1099-QA 1A</td><td>1099-R 98</td><td>1099-S 75</td><td>1099-SA 94</td><td>1099-SB 43</td><td>3921 25</td><td>3922 26</td><td>5498 28</td></tr><tr><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td></tr><tr><td>5498-ESA 72</td><td>5498-QA 2A</td><td>5498-SA 27</td><td>5498-TA 3B</td><td colspan="13"></td></tr><tr><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td style="text-align: center;">☐</td><td colspan="13"></td></tr></table>										W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1098-TR 1B	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DA 7A	1099-DIV 91	1099-G 86	1099-INT 92	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	1099-K 10	1099-LPS 2B	1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	5498-ESA 72	5498-QA 2A	5498-SA 27	5498-TA 3B														☐	☐	☐	☐													
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Return this entire page to the Internal Revenue Service. Photocopies are not acceptable. Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).												0.25 in																																																																																																			
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.														8.00 in																																																																																																	
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 . Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS. Who must file. Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS. Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau. Enter the filer's name, address (including room, suite, or other unit number), and 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 Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows. • With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.* • With Forms 1099-NEC, file by January 31. • With Form 1099-LPS, file by February 1. • With Forms 5498, file by May 31. * Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.						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: <table border="0" style="width: 100%;"><tr><td style="width: 60%;">Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia</td><td style="width: 40%;">Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213</td></tr><tr><td>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</td><td>Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</td></tr><tr><td>California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia</td><td>Internal Revenue Service Center 1973 North Rulon White Blvd. Ogden, UT 84201</td></tr></table> If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service, P.O. Box 149213, Austin, TX 78714-9213.						Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213	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	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	Internal Revenue Service Center 1973 North Rulon White Blvd. Ogden, UT 84201	Cat. No. 144000		Form 1096 (2026) Created 12/15/25																																																																																											
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For more information and the Privacy Act and Paperwork Reduction Act Notice, see Pub. 1099.																																																																																																															

Exhibit B

Form 1097-BTC

5050 ☐ VOID ☐ CORRECTED 6.52 in		Bond Tax Credit	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total \$ OMB No. 1545-2197 Form 1097-BTC (Rev. April 2025) For calendar year _____	
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN		2a Code	
RECIPIENT'S name		2b Unique identifier	
Street address (including apt. no.)		3 Bond type	
City or town, state or province, country, and ZIP or foreign postal code		4	
Form 1097-BTC issuer is (check one):		5a January \$	
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5b February \$	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5c March \$	
		5d April \$	
		5e May \$	
		5f June \$	
		5g July \$	
		5h August \$	
		5i September \$	
		5j October \$	
		5k November \$	
		5l December \$	
		6 Comments	
Form 1097-BTC (Rev. 4-2025) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Copy A For Internal Revenue Service Center	

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5050 ☐ VOID ☐ CORRECTED		Bond Tax Credit	
FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total \$ OMB No. 1545-2197 Form 1097-BTC (Rev. April 2025) For calendar year _____	
FORM 1097-BTC ISSUER'S TIN RECIPIENT'S TIN		2a Code	
RECIPIENT'S name		2b Unique identifier	
Street address (including apt. no.)		3 Bond type	
City or town, state or province, country, and ZIP or foreign postal code		4	
Form 1097-BTC issuer is (check one):		5a January \$	
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported		5b February \$	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		5c March \$	
		5d April \$	
		5e May \$	
		5f June \$	
		5g July \$	
		5h August \$	
		5i September \$	
		5j October \$	
		5k November \$	
		5l December \$	
		6 Comments	
Form 1097-BTC (Rev. 4-2025) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service		Copy A For Internal Revenue Service Center	

8181 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year _____		Mortgage Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099 1.1 in 11 Mortgage acquisition date
		1 Mortgage interest received from payer(s)/borrower(s) \$ _____		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ _____	3 Mortgage origination date	
		4 Refund of overpaid interest \$ _____	5 Mortgage insurance premiums \$ _____	
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$ _____		
Street address (including apt. no.)		7 ☐ If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
City or town, state or province, country, and ZIP or foreign postal code		8 Address or description of property securing mortgage (see instructions)		
9 Number of properties securing the mortgage	10 Other			
Account number (see instructions)				

Form 1098 (Rev. 4-2025)

Cat. No. 14402K

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

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8181 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-1380 Form 1098 (Rev. April 2025) For calendar year _____		Mortgage Interest Statement Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099 11 Mortgage acquisition date
		1 Mortgage interest received from payer(s)/borrower(s) \$ _____		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ _____	3 Mortgage origination date	
		4 Refund of overpaid interest \$ _____	5 Mortgage insurance premiums \$ _____	
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$ _____		
Street address (including apt. no.)		7 ☐ If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, check the box, or enter the address or description in box 8.		
City or town, state or province, country, and ZIP or foreign postal code		8 Address or description of property securing mortgage (see instructions)		
9 Number of properties securing the mortgage	10 Other			
Account number (see instructions)				

Form 1098 (Rev. 4-2025)

Cat. No. 14402K

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

Exhibit D

Form 1098-C

7878		☐ VOID ☐ CORRECTED		Contributions of Motor Vehicles, Boats, and Airplanes	
DONOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		OMB No. 1545-1959 Form 1098-C (Rev. April 2025) For calendar year _____	
		2a Odometer mileage			
		2b Year	2c Make	2d Model	
DONOR'S TIN		DONOR'S TIN		3 Vehicle or other identification number	
				2.80 in	
				2.44 in	
DONOR'S name		3.40 in		4a ☐ Donee certifies that vehicle was sold in arm's length transaction to unrelated party	
Street address (including apt. no.)				4b Date of sale	
City or town, state or province, country, and ZIP or foreign postal code		6.83 in		4c Gross proceeds from sale (see instructions) \$	
5a ☐ Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b ☐ Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? Yes ☐ No ☐				0.54 in	
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ☐				0.05 in	
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ☐		7.30 in			

Copy A

For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.

www.irs.gov/Form1099

Form **1098-C** (Rev. 4-2025) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

Exhibit E

Form 1098-E

8484 ☐ VOID ☐ CORRECTED		OMB No. 1545-1576 2026		Form 1098-E Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name Street address City/town State/province Country ZIP/foreign code		Room/suite no. Telephone number:		1 Student loan interest received by lender	
RECIPIENT'S TIN BORROWER'S name		BORROWER'S TIN Street address City/town State/province Country ZIP/foreign code		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004	
Account number (see instructions)		2.80 in		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1098-E Created 9/30/25 Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		0.25 in	

8484 ☐ VOID ☐ CORRECTED		OMB No. 1545-1576 2026		Form 1098-E Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name Street address City/town State/province Country ZIP/foreign code		Room/suite no. Telephone number:		1 Student loan interest received by lender	
RECIPIENT'S TIN BORROWER'S name		BORROWER'S TIN Street address City/town State/province Country ZIP/foreign code		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004	
Account number (see instructions)		\$		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1098-E Created 9/30/25 Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		1.16 in	

8484 ☐ VOID ☐ CORRECTED		OMB No. 1545-1576 2026		Form 1098-E Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name Street address City/town State/province Country ZIP/foreign code		Room/suite no. Telephone number:		1 Student loan interest received by lender	
RECIPIENT'S TIN BORROWER'S name		BORROWER'S TIN Street address City/town State/province Country ZIP/foreign code		2 Check if box 1 does not include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004	
Account number (see instructions)		\$		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
Form 1098-E Created 9/30/25 Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		1.16 in	

Exhibit F

Form 1098-F

☒ 0303 ☐ VOID ☐ CORRECTED		OMB No. 1545-2284	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	Form 1098-F (Rev. April 2025) For calendar year _____
		2 Amount to be paid for violation or potential violation	
		3 Restitution/remediation amount	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement
PAYER'S name		6 Court or entity	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address (including apt. no.)		7 Case number	
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement	
		9 Code	

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

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☒ 0303 ☐ VOID ☐ CORRECTED		OMB No. 1545-2284	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	Form 1098-F (Rev. April 2025) For calendar year _____
		2 Amount to be paid for violation or potential violation	
		3 Restitution/remediation amount	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement
PAYER'S name		6 Court or entity	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address (including apt. no.)		7 Case number	
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement	
		9 Code	

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

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☒ 0303 ☐ VOID ☐ CORRECTED		OMB No. 1545-2284	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid	Form 1098-F (Rev. April 2025) For calendar year _____
		2 Amount to be paid for violation or potential violation	
		3 Restitution/remediation amount	
FILER'S TIN	PAYER'S TIN	4 Compliance amount	5 Date of order/agreement
PAYER'S name		6 Court or entity	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address (including apt. no.)		7 Case number	
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement	
		9 Code	

Form **1098-F** (Rev. 4-2025) Cat. No. 71382B www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234	
		PARTICIPANT'S TIN		Form 1098-Q (Rev. April 2025)	
		1a Annuity amount on start date		For calendar year	
		\$			
		1b Annuity start date		2 Check if start date may be accelerated ☐	
		0.42 in			
		3 Total premiums		4 FMV of QLAC	
		\$ 0.42 in		\$	
PARTICIPANT'S name		5a January	dd	5b February	dd
Street address (including apt. no.)		\$		\$ 0.33 in	
		5c March	dd	5d April	dd
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		5e May	dd	5f June	dd
Account number (see instructions)		\$		\$	
		5g July	dd	5h August	dd
Plan number		\$		\$	
		5i September	dd	5j October	dd
Name of plan		\$		\$	
		5k November	dd	5l December	dd
Plan sponsor's EIN		1.00 in		0.40 in	

Form **1098-Q** (Rev. 4-2025) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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**Qualifying
Longevity Annuity
Contract
Information**

**Copy A
For
Internal Revenue
Service Center**

For filing information,
Privacy Act, and
Paperwork Reduction
Act Notice, see the
**General Instructions
for Certain
Information Returns.**

www.irs.gov/Form1099

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234	
		PARTICIPANT'S TIN		Form 1098-Q (Rev. April 2025)	
		1a Annuity amount on start date		For calendar year	
		\$			
		1b Annuity start date		2 Check if start date may be accelerated ☐	
		3 Total premiums		4 FMV of QLAC	
		\$		\$	
PARTICIPANT'S name		5a January	dd	5b February	dd
Street address (including apt. no.)		\$		\$	
		5c March	dd	5d April	dd
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		5e May	dd	5f June	dd
Account number (see instructions)		\$		\$	
		5g July	dd	5h August	dd
Plan number		\$		\$	
		5i September	dd	5j October	dd
Name of plan		\$		\$	
		5k November	dd	5l December	dd
Plan sponsor's EIN					

Form **1098-Q** (Rev. 4-2025) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

**Qualifying
Longevity Annuity
Contract
Information**

**Copy A
For
Internal Revenue
Service Center**

For filing information,
Privacy Act, and
Paperwork Reduction
Act Notice, see the
**General Instructions
for Certain
Information Returns.**

www.irs.gov/Form1099

8383 ☐ VOID ☐ CORRECTED

FILER'S name				1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574			
Street address			Room/suite no.		2026		Tuition Statement		
City/town	State/province	Country	ZIP/foreign code						
Telephone number:				2		Form 1098-T			
FILER'S employer identification no.		STUDENT'S TIN		3		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099			
STUDENT'S name				4 Adjustments made for a prior year				5 Scholarships or grants	
Street address			Apt. no.		\$				
City/town	State/province	Country	ZIP/foreign code		6 Adjustments to scholarships or grants for a prior year				
Service Provider/Acct. No. (see instr.)			8 Checked if at least half-time student ☐		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2027 ☐				
				9 Checked if a graduate student ☐		10 Ins. contract reimb./refund \$			

Form **1098-T** Created 10/8/25 Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED

FILER'S name				1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574			
Street address			Room/suite no.		2026		Tuition Statement		
City/town	State/province	Country	ZIP/foreign code						
Telephone number:				2		Form 1098-T			
FILER'S employer identification no.		STUDENT'S TIN		3		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099			
STUDENT'S name				4 Adjustments made for a prior year				5 Scholarships or grants	
Street address			Apt. no.		\$				
City/town	State/province	Country	ZIP/foreign code		6 Adjustments to scholarships or grants for a prior year				
Service Provider/Acct. No. (see instr.)			8 Checked if at least half-time student ☐		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2027 ☐				
				9 Checked if a graduate student ☐		10 Ins. contract reimb./refund \$			

Form **1098-T** Created 10/8/25 Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

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8383 ☐ VOID ☐ CORRECTED

FILER'S name				1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574			
Street address			Room/suite no.		2026		Tuition Statement		
City/town	State/province	Country	ZIP/foreign code						
Telephone number:				2		Form 1098-T			
FILER'S employer identification no.		STUDENT'S TIN		3		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099			
STUDENT'S name				4 Adjustments made for a prior year				5 Scholarships or grants	
Street address			Apt. no.		\$				
City/town	State/province	Country	ZIP/foreign code		6 Adjustments to scholarships or grants for a prior year				
Service Provider/Acct. No. (see instr.)			8 Checked if at least half-time student ☐		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2027 ☐				
				9 Checked if a graduate student ☐		10 Ins. contract reimb./refund \$			

Form **1098-T** Created 10/8/25 Cat. No. 25087J www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Exhibit I

Reserved for future use

☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S TIN	BORROWER'S TIN	3	4 Fair market value of property \$	
BORROWER'S name		5 Check if the borrower was personally liable for repayment of the debt ☐		
Street address (including apt. no.)		6 Description of property		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
Form 1099-A (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S TIN	BORROWER'S TIN	3	4 Fair market value of property \$	
BORROWER'S name		5 Check if the borrower was personally liable for repayment of the debt ☐		
Street address (including apt. no.)		6 Description of property		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
Form 1099-A (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

☐ VOID ☐ CORRECTED		OMB No. 1545-0877 Form 1099-A (Rev. April 2025) For calendar year _____		Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
LENDER'S TIN	BORROWER'S TIN	3	4 Fair market value of property \$	
BORROWER'S name		5 Check if the borrower was personally liable for repayment of the debt ☐		
Street address (including apt. no.)		6 Description of property		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
Form 1099-A (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page				

Exhibit K

Form 1099-B

7979 ☐ VOID ☐ CORRECTED				Applicable checkbox on Form 8949		OMB No. 1545-0715 2026 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name				1a Description of property (Example: 100 sh. XYZ Co.)					
Street address		Room or suite no.		1b Date acquired		1c Date sold or disposed		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns.	
City or town		Telephone number		1d Proceeds		1e Cost or other basis			
State or province		Country		1f Accrued market discount		1g Wash sale loss disallowed			
PAYER'S TIN		RECIPIENT'S TIN		2 Short-term gain or loss ☐		3 Check if proceeds from:			
State or province		Country		ZIP or foreign postal code		4 Federal income tax withheld		5 Check if noncovered security ☐	
PAYER'S TIN		RECIPIENT'S TIN		6 Reported to IRS:		7 Check if loss is not allowed based on amount in 1d ☐		8 Profit or (loss) realized in 2026 on closed contracts	
RECIPIENT'S name		Apt. no.		7 Check if loss is not allowed based on amount in 1d ☐		9 Unrealized profit or (loss) on open contracts — 12/31/2025		10 Unrealized profit or (loss) on open contracts — 12/31/2026	
Street address		City or town		8 Profit or (loss) realized in 2026 on closed contracts		11 Aggregate profit or (loss) on contracts		12 Check if basis reported to IRS ☐	
State or province		Country		ZIP or foreign postal code		13 Bartering		14 State name	
Account number (see instructions)		2nd TIN not ☐		9 Unrealized profit or (loss) on open contracts — 12/31/2025		15 State identification no.		16 State tax withheld	
CUSIP number		FATCA filing requirement ☐		10 Unrealized profit or (loss) on open contracts — 12/31/2026		16 State tax withheld		17 State tax withheld	
14 State name		15 State identification no.		16 State tax withheld		17 State tax withheld		18 State tax withheld	
17 State tax withheld		18 State tax withheld		19 State tax withheld		20 State tax withheld		21 State tax withheld	
18 State tax withheld		19 State tax withheld		20 State tax withheld		21 State tax withheld		22 State tax withheld	
19 State tax withheld		20 State tax withheld		21 State tax withheld		22 State tax withheld		23 State tax withheld	
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28 State tax withheld		29 State tax withheld		30 State tax withheld		31 State tax withheld		32 State tax withheld	
29 State tax withheld		30 State tax withheld		31 State tax withheld		32 State tax withheld		33 State tax withheld	
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32 State tax withheld		33 State tax withheld		34 State tax withheld		35 State tax withheld		36 State tax withheld	
33 State tax withheld		34 State tax withheld		35 State tax withheld		36 State tax withheld		37 State tax withheld	
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38 State tax withheld		39 State tax withheld		40 State tax withheld		41 State tax withheld		42 State tax withheld	
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88 State tax withheld		89 State tax withheld		90 State tax withheld		91 State tax withheld		92 State tax withheld	
89 State tax withheld		90 State tax withheld		91 State tax withheld		92 State tax withheld		93 State tax withheld	
90 State tax withheld		91 State tax withheld		92 State tax withheld		93 State tax withheld		94 State tax withheld	
91 State tax withheld		92 State tax withheld		93 State tax withheld		94 State tax withheld		95 State tax withheld	
92 State tax withheld		93 State tax withheld		94 State tax withheld		95 State tax withheld		96 State tax withheld	
93 State tax withheld		94 State tax withheld		95 State tax withheld		96 State tax withheld		97 State tax withheld	
94 State tax withheld		95 State tax withheld		96 State tax withheld		97 State tax withheld		98 State tax withheld	
95 State tax withheld		96 State tax withheld		97 State tax withheld		98 State tax withheld		99 State tax withheld	
96 State tax withheld		97 State tax withheld		98 State tax withheld		99 State tax withheld		100 State tax withheld	

Form **1099-B** Created 8/26/25 Cat. No. 14411V www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
		2 Amount of debt discharged \$	For calendar year
		3 Interest, if included in box 2 \$	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name			
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt ☐	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$

Copy A
For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
		2 Amount of debt discharged \$	For calendar year
		3 Interest, if included in box 2 \$	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name			
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt ☐	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$

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For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

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Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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8585 ☐ VOID ☐ CORRECTED		Cancellation of Debt	
CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of identifiable event	OMB No. 1545-1424 Form 1099-C (Rev. April 2025)
		2 Amount of debt discharged \$	For calendar year
		3 Interest, if included in box 2 \$	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	
DEBTOR'S name			
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt ☐	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$

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For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

Form **1099-C** (Rev. 4-2025) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

7A 7A ☐ VOID ☐ CORRECTED

2026
 Form 1099-DA

Digital Asset Proceeds From Broker Transactions

FILER'S name			Applicable checkbox on Form 8949		OMB No. 1545-2330		Digital Asset Proceeds From Broker Transactions Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099		
Street address		Room or suite no.		1a Code for digital asset					
City or town		Telephone number		1b Name of digital asset					
State or province		Country		ZIP or foreign postal code					
FILER'S TIN		RECIPIENT'S TIN		1c Number of units					
RECIPIENT'S name				1d Date acquired		1e Date sold or disposed			
Street address			Apt. no.		1f Proceeds \$			1g Cost or other basis \$	
City or town				1h Accrued market discount \$		1i Wash sale loss disallowed \$			
State or province		Country		ZIP or foreign postal code		2 Check if basis reported to IRS ☐			
Account number				3a Reported to IRS: ☐ Gross proceeds ☐ Net proceeds		4 Federal income tax withheld \$			
CUSIP number				3b Check if proceeds from: ☐ Reserved for future use ☐ QOF		8 Check if broker relied on customer-provided acquisition information ☐			
5 Check if loss is not allowed based on amount in 1f ☐		6 Gain or loss: ☐ Short-term ☐ Ordinary ☐ Long-term				7 Check if 1f is only cash ☐			
9 Check if digital asset is a noncovered security ☐		10 [Redacted] 0.10 in →							
11b If 11a checked, number of transactions		11c Aggregate gross proceeds of specified NFTs attributable to first sales by a creator or minter \$		12a Number of units transferred in		12b If transferred in, provide transfer-in date		13 [Redacted]	
14 State name				15 State identification no.		16 State tax withheld \$		\$	

Form 1099-DA Created 9/3/25
Cat. No. 735671
www.irs.gov/Form1099DA
Department of the Treasury - Internal Revenue Service

9191

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

PAYER'S TIN

RECIPIENT'S TIN

RECIPIENT'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

11 FATCA filing requirement

2nd TIN not.

1a Total ordinary dividends

\$

1b Qualified dividends

\$

2a Total capital gain distr.

\$

2c Section 1202 gain

\$

2e Section 897 ordinary dividends

\$

3 Nondividend distributions

\$

5 Section 199A dividends

\$

7 Foreign tax paid

\$

9 Cash liquidation distributions

\$

12 Exempt-interest dividends

\$

14 State

15 State identification no.

16 State tax withheld

\$

OMB No. 1545-0110

Form **1099-DIV**

(Rev. January 2024)

For calendar year

2b Unrecap. Sec. 1250 gain

\$

2d Collectibles (28%) gain

\$

2f Section 897 capital gain

\$

4 Federal income tax withheld

\$

6 Investment expenses

\$

8 Foreign country or U.S. possession

\$

10 Noncash liquidation distributions

\$

13 Specified private activity bond interest dividends

\$

Dividends and Distributions

Copy A For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

Form **1099-DIV** (Rev. 1-2024)

Cat. No. 14415N

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

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Do Not Cut or Separate Forms on This Page

9191

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

PAYER'S TIN

RECIPIENT'S TIN

RECIPIENT'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

11 FATCA filing requirement

2nd TIN not.

1a Total ordinary dividends

\$

1b Qualified dividends

\$

2a Total capital gain distr.

\$

2c Section 1202 gain

\$

2e Section 897 ordinary dividends

\$

3 Nondividend distributions

\$

5 Section 199A dividends

\$

7 Foreign tax paid

\$

9 Cash liquidation distributions

\$

12 Exempt-interest dividends

\$

14 State

15 State identification no.

16 State tax withheld

\$

OMB No. 1545-0110

Form **1099-DIV**

(Rev. January 2024)

For calendar year

2b Unrecap. Sec. 1250 gain

\$

2d Collectibles (28%) gain

\$

2f Section 897 capital gain

\$

4 Federal income tax withheld

\$

6 Investment expenses

\$

8 Foreign country or U.S. possession

\$

10 Noncash liquidation distributions

\$

13 Specified private activity bond interest dividends

\$

Dividends and Distributions

Copy A For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

Form **1099-DIV** (Rev. 1-2024)

Cat. No. 14415N

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name				1 Unemployment compensation		OMB No. 1545-0120	
Street address			Room/suite no.		Form 1099-G		Certain Government Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City/town		State/province	Country	ZIP/foreign code		2 State or local income tax refunds, credits, or offsets	
						For calendar year	
Telephone number:				3 Box 2 amount is for tax year		4 Federal income tax withheld	
PAYER'S TIN		RECIPIENT'S TIN		5 RTAA payments		6 Taxable grants	
RECIPIENT'S name				7 Agriculture payments		8 Check if box 2 is trade or business income ☐	
Street address			Apt. no.		9 Market gain		10 Family leave benefits
City/town		State/province	Country	ZIP/foreign code		11a State 11b State identification no. 12 State income tax withheld	
Account number (see instructions)			2nd TIN not ☐				

Form **1099-G** (Rev. 12-2026) Created 10/9/25 Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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☐ VOID ☐ CORRECTED

PAYER'S name				1 Unemployment compensation		OMB No. 1545-0120	
Street address			Room/suite no.		Form 1099-G		Certain Government Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City/town		State/province	Country	ZIP/foreign code		2 State or local income tax refunds, credits, or offsets	
						For calendar year	
Telephone number:				3 Box 2 amount is for tax year		4 Federal income tax withheld	
PAYER'S TIN		RECIPIENT'S TIN		5 RTAA payments		6 Taxable grants	
RECIPIENT'S name				7 Agriculture payments		8 Check if box 2 is trade or business income ☐	
Street address			Apt. no.		9 Market gain		10 Family leave benefits
City/town		State/province	Country	ZIP/foreign code		11a State 11b State identification no. 12 State income tax withheld	
Account number (see instructions)			2nd TIN not ☐				

Form **1099-G** (Rev. 12-2026) Created 10/9/25 Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service
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☐ VOID ☐ CORRECTED

PAYER'S name				1 Unemployment compensation		OMB No. 1545-0120	
Street address			Room/suite no.		Form 1099-G		Certain Government Payments Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City/town		State/province	Country	ZIP/foreign code		2 State or local income tax refunds, credits, or offsets	
						For calendar year	
Telephone number:				3 Box 2 amount is for tax year		4 Federal income tax withheld	
PAYER'S TIN		RECIPIENT'S TIN		5 RTAA payments		6 Taxable grants	
RECIPIENT'S name				7 Agriculture payments		8 Check if box 2 is trade or business income ☐	
Street address			Apt. no.		9 Market gain		10 Family leave benefits
City/town		State/province	Country	ZIP/foreign code		11a State 11b State identification no. 12 State income tax withheld	
Account number (see instructions)			2nd TIN not ☐				

Form **1099-G** (Rev. 12-2026) Created 10/9/25 Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

9292 ☐ VOID ☐ CORRECTED		Interest Income			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year _____	
		1 Interest income		\$	
		2 Early withdrawal penalty			
PAYER'S TIN		RECIPIENT'S TIN		\$	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treasury obligations		\$	
Street address (including apt. no.)		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. territory	
		\$		\$	
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
		10 Market discount		11 Bond premium	
		\$		\$	
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond	
		\$		\$	
Account number (see instructions)		2nd TIN not. ☐		14 Tax-exempt and tax credit bond CUSIP no.	
				15 State 16 State identification no. 17 State tax withheld	
				\$	
				\$	

Form **1099-INT** (Rev. 1-2024)Cat. No. 14410Kwww.irs.gov/Form1099INTDepartment of the Treasury - Internal Revenue Service

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9292 ☐ VOID ☐ CORRECTED		Interest Income			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year _____	
		1 Interest income		\$	
		2 Early withdrawal penalty			
PAYER'S TIN		RECIPIENT'S TIN		\$	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treasury obligations		\$	
Street address (including apt. no.)		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. territory	
		\$		\$	
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
		10 Market discount		11 Bond premium	
		\$		\$	
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond	
		\$		\$	
Account number (see instructions)		2nd TIN not. ☐		14 Tax-exempt and tax credit bond CUSIP no.	
				15 State 16 State identification no. 17 State tax withheld	
				\$	
				\$	

Form **1099-INT** (Rev. 1-2024)Cat. No. 14410Kwww.irs.gov/Form1099INTDepartment of the Treasury - Internal Revenue Service

1010 ☐ VOID ☐ CORRECTED

FILER'S name		1a Gross amount of payment card/third party network transactions \$ 0.50 in		OMB No. 1545-2205 Form 1099-K (Rev. December 2026)		Payment Card and Third Party Network Transactions
Street address		Room or suite no.		For calendar year		
City or town		Telephone number		1b Card Not Present transactions \$ 0.42 in		
State or province		Country		1c Cash tips \$		
Country		ZIP or foreign postal code		1d TTOC		Copy A For Internal Revenue Service Center
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic payment facilitator (EPF)/Other third party ☐		Check to indicate transactions reported are: Payment card ☐ Third party network ☐		2 Merchant category code		
FILER'S TIN		PAYEE'S TIN		3 Number of payment transactions 0.42 in		
PAYEE'S name		4 Federal income tax withheld \$ 0.33 in		5a January \$		
Street address		Apt. no.		5b February \$		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City or town		State or province		5c March \$		
Country		ZIP or foreign postal code		5d April \$ 0.33 in		
PSE'S name and telephone number		5e May \$		5f June \$		
Account number (see instructions)		5g July \$		5h August \$		
		5i September \$		5j October \$		
		5k November \$		5l December \$		
		6 State income tax withheld \$		7 State identification no.		
				8 State		

Form **1099-K** (Rev. 12-2026) Created 4/30/26 Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service
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1010 ☐ VOID ☐ CORRECTED

FILER'S name		1a Gross amount of payment card/third party network transactions \$		OMB No. 1545-2205 Form 1099-K (Rev. December 2026)		Payment Card and Third Party Network Transactions
Street address		Room or suite no.		For calendar year		
City or town		Telephone number		1b Card Not Present transactions \$		
State or province		Country		1c Cash tips \$		
Country		ZIP or foreign postal code		1d TTOC		Copy A For Internal Revenue Service Center
Check to indicate if FILER is a (an): Payment settlement entity (PSE) ☐ Electronic payment facilitator (EPF)/Other third party ☐		Check to indicate transactions reported are: Payment card ☐ Third party network ☐		2 Merchant category code		
FILER'S TIN		PAYEE'S TIN		3 Number of payment transactions		
PAYEE'S name		4 Federal income tax withheld \$		5a January \$		
Street address		Apt. no.		5b February \$		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City or town		State or province		5c March \$		
Country		ZIP or foreign postal code		5d April \$		
PSE'S name and telephone number		5e May \$		5f June \$		
Account number (see instructions)		5g July \$		5h August \$		
		5i September \$		5j October \$		
		5k November \$		5l December \$		
		6 State income tax withheld \$		7 State identification no.		
				8 State		

Form **1099-K** (Rev. 12-2026) Created 4/30/26 Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

Exhibit R

Reserved for future use

Exhibit S

Form 1099-LS

1516 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

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1516 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

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1516 ☐ VOID ☐ CORRECTED		ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1 Amount paid to payment recipient \$ OMB No. 1545-2281 Form 1099-LS (Rev. April 2025) For calendar year _____		Reportable Life Insurance Sale
ACQUIRER'S TIN PAYMENT RECIPIENT'S TIN Issuer's name				
PAYMENT RECIPIENT'S name		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-LS** (Rev. 4-2025) Cat. No. 71383M www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

Exhibit T

Form 1099-MISC

9595 ☐ VOID ☐ CORRECTED				OMB No. 1545-0115		Miscellaneous Information
PAYER'S name		1 Rents		Form 1099-MISC		
Street address		\$		(Rev. December 2026)		
Room or suite no.		2 Royalties		For calendar year		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City or town		\$		3 Other income		
State or province		\$		4 Federal income tax withheld		
Country		\$		5 Fishing boat proceeds		
ZIP or foreign postal code		\$		6 Medical and health care payments		
PAYER'S TIN		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		8 Substitute payments in lieu of dividends or interest		
RECIPIENT'S TIN		\$		9 Crop insurance proceeds		
RECIPIENT'S name		\$		10 Gross proceeds paid to an attorney		
Street address		\$		11 Fish purchased for resale		
Apt. no.		\$		12 Section 409A deferrals		
City or town		\$		13a Cash tips		
State or province		\$		13b TTOC		
Country		\$		14 Overtime compensation		
ZIP or foreign postal code		\$		15 Nonqualified deferred compensation		
FATCA filing requirement ☐		16 State tax withheld		17 State/Payer's state no.		
Account number (see instructions)		2nd TIN not. ☐		18 State income		
\$		\$		\$		
Form 1099-MISC (Rev. 12-2026) Created 5/26/26 Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page						

9595 ☐ VOID ☐ CORRECTED				OMB No. 1545-0115		Miscellaneous Information
PAYER'S name		1 Rents		Form 1099-MISC		
Street address		\$		(Rev. December 2026)		
Room or suite no.		2 Royalties		For calendar year		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
City or town		\$		3 Other income		
State or province		\$		4 Federal income tax withheld		
Country		\$		5 Fishing boat proceeds		
ZIP or foreign postal code		\$		6 Medical and health care payments		
PAYER'S TIN		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐		8 Substitute payments in lieu of dividends or interest		
RECIPIENT'S TIN		\$		9 Crop insurance proceeds		
RECIPIENT'S name		\$		10 Gross proceeds paid to an attorney		
Street address		\$		11 Fish purchased for resale		
Apt. no.		\$		12 Section 409A deferrals		
City or town		\$		13a Cash tips		
State or province		\$		13b TTOC		
Country		\$		14 Overtime compensation		
ZIP or foreign postal code		\$		15 Nonqualified deferred compensation		
FATCA filing requirement ☐		16 State tax withheld		17 State/Payer's state no.		
Account number (see instructions)		2nd TIN not. ☐		18 State income		
\$		\$		\$		
Form 1099-MISC (Rev. 12-2026) Created 5/26/26 Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service						

7171 ☐ VOID ☐ CORRECTED

PAYER'S name		OMB No. 1545-0116	
Street address		Form 1099-NEC	
Room or suite no.		(Rev. December 2026)	
City or town		For calendar year	
Telephone number			
State or province	Country	ZIP or foreign postal code	
PAYER'S TIN	RECIPIENT'S TIN		
RECIPIENT'S name		1a Nonemployee compensation	
Street address		\$	
Apt. no.		1b Cash tips	
City or town		\$	
State or province		1c TTOC	
Country		\$	
ZIP or foreign postal code		1d Overtime compensation	
		\$	
Account number (see instructions)		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐	
2nd TIN not ☐		3 Excess golden parachute payments	
		\$	
		4 Federal income tax withheld	
		\$	
		5 State tax withheld	
		\$	
		6 State/Payer's state no.	
		7 State income	
		\$	

Form **1099-NEC** (Rev. 12-2026) Created 5/26/26 Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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7171 ☐ VOID ☐ CORRECTED

PAYER'S name		OMB No. 1545-0116	
Street address		Form 1099-NEC	
Room or suite no.		(Rev. December 2026)	
City or town		For calendar year	
Telephone number			
State or province	Country	ZIP or foreign postal code	
PAYER'S TIN	RECIPIENT'S TIN		
RECIPIENT'S name		1a Nonemployee compensation	
Street address		\$	
Apt. no.		1b Cash tips	
City or town		\$	
State or province		1c TTOC	
Country		\$	
ZIP or foreign postal code		1d Overtime compensation	
		\$	
Account number (see instructions)		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐	
2nd TIN not ☐		3 Excess golden parachute payments	
		\$	
		4 Federal income tax withheld	
		\$	
		5 State tax withheld	
		\$	
		6 State/Payer's state no.	
		7 State income	
		\$	

Form **1099-NEC** (Rev. 12-2026) Created 5/26/26 Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

9696 ☐ VOID ☐ CORRECTED						
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117 Form 1099-OID (Rev. January 2024)		
		\$				
		2 Other periodic interest				
		\$				
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.		
		\$	\$			
		5 Market discount	6 Acquisition premium			
RECIPIENT'S name		\$	\$			
Street address (including apt. no.)		7 Description				
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations	9 Investment expenses			
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID			
Account number (see instructions)	2nd TIN not ☐	\$	\$			
		12 State	13 State identification no.			14 State tax withheld
						\$

Form **1099-OID** (Rev. 1-2024) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

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9696 ☐ VOID ☐ CORRECTED						
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for the year		OMB No. 1545-0117 Form 1099-OID (Rev. January 2024)		
		\$				
		2 Other periodic interest				
		\$				
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.		
		\$	\$			
		5 Market discount	6 Acquisition premium			
RECIPIENT'S name		\$	\$			
Street address (including apt. no.)		7 Description				
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations	9 Investment expenses			
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID			
Account number (see instructions)	2nd TIN not ☐	\$	\$			
		12 State	13 State identification no.			14 State tax withheld
						\$

Form **1099-OID** (Rev. 1-2024) Cat. No. 14421R www.irs.gov/Form1099OID Department of the Treasury - Internal Revenue Service

9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118
		2 Nonpatronage distributions	Form 1099-PATR
		3 Per-unit retain allocations	(Rev. April 2025)
		\$	For calendar year
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices
		\$	\$
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))
		\$	\$
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items
		\$	\$
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit
		\$	\$
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐
		\$	

Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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Taxable Distributions Received From Cooperatives

Copy A For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099

9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118
		2 Nonpatronage distributions	Form 1099-PATR
		3 Per-unit retain allocations	(Rev. April 2025)
		\$	For calendar year
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices
		\$	\$
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))
		\$	\$
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items
		\$	\$
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit
		\$	\$
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐
		\$	

Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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Taxable Distributions Received From Cooperatives

Copy A For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099

9797 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118
		2 Nonpatronage distributions	Form 1099-PATR
		3 Per-unit retain allocations	(Rev. April 2025)
		\$	For calendar year
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices
		\$	\$
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))
		\$	\$
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items
		\$	\$
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit
		\$	\$
Account number (see instructions)	2nd TIN not ☐	12 Other credits and deductions	13 Specified Coop ☐
		\$	

Form 1099-PATR (Rev. 4-2025) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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Taxable Distributions Received From Cooperatives

Copy A For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099

3131 ☐ VOID ☐ CORRECTED		OMB No. 1545-1760		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	Form 1099-Q	
		\$	(Rev. April 2025)	
		2 Earnings	For calendar year	
		\$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Type of transfer:	
		\$	a ☐ Trustee-to-trustee	
RECIPIENT'S name			b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
		a ☐ Private QTP	3.54 in	
City or town, state or province, country, and ZIP or foreign postal code		b ☐ State QTP		
Account number (see instructions)		c ☐ Coverdell ESA		

Form **1099-Q** (Rev. 4-2025)

Cat. No. 32223J

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED		OMB No. 1545-1760		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	Form 1099-Q	
		\$	(Rev. April 2025)	
		2 Earnings	For calendar year	
		\$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Type of transfer:	
		\$	a ☐ Trustee-to-trustee	
RECIPIENT'S name			b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
		a ☐ Private QTP		
City or town, state or province, country, and ZIP or foreign postal code		b ☐ State QTP		
Account number (see instructions)		c ☐ Coverdell ESA		

Form **1099-Q** (Rev. 4-2025)

Cat. No. 32223J

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED		OMB No. 1545-1760		Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	Form 1099-Q	
		\$	(Rev. April 2025)	
		2 Earnings	For calendar year	
		\$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis	4 Type of transfer:	
		\$	a ☐ Trustee-to-trustee	
RECIPIENT'S name			b ☐ QTP to Roth IRA	
Street address (including apt. no.)		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary	
		a ☐ Private QTP		
City or town, state or province, country, and ZIP or foreign postal code		b ☐ State QTP		
Account number (see instructions)		c ☐ Coverdell ESA		

Form **1099-Q** (Rev. 4-2025)

Cat. No. 32223J

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

9898 ☐ VOID ☐ CORRECTED

PAYER'S name			1 Gross distribution		OMB No. 1545-0119	
Street address			2a Taxable amount		2026 Form 1099-R	
Room or suite no.			\$			
City or town			2b Taxable amount not determined ☐		Total distribution ☐	
Telephone number			3 Capital gain (included in box 2a)		4 Federal income tax withheld	
State or province			\$		\$	
Country			5 Employee contrib./desig. Roth contrib. or insurance premiums		6 NUA in employer's securities	
ZIP or foreign postal code			\$		\$	
PAYER'S TIN			7a Dist. code(s)		7b IRA/SEP/SIMPLE ☐	
RECIPIENT'S TIN			7c Trump account ☐		7d Earnings on excess contrib. \$	
RECIPIENT'S name			8a Other \$		8b Percentage of annuity contract %	
Street address			9a Percentage of total dist. %		9b Total employee contrib. \$	
Apt. no.						
City or town			10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	
State or province			12 FATCA filing requirement ☐		13 Date of payment	
Country			14 State tax withheld \$		15 State/Payer's state no.	
ZIP or foreign postal code			16 State distribution \$		17 Local tax withheld \$	
10 Amount allocable to IRR within 5 years \$			18 Name of locality		19 Local distribution \$	
Account number (see instructions)						

Form 1099-R Created 4/2/26 Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service
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Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

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For Internal Revenue Service Center

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www.irs.gov/Form1099

9898 ☐ VOID ☐ CORRECTED

PAYER'S name			1 Gross distribution		OMB No. 1545-0119	
Street address			2a Taxable amount		2026 Form 1099-R	
Room or suite no.			\$			
City or town			2b Taxable amount not determined ☐		Total distribution ☐	
Telephone number			3 Capital gain (included in box 2a)		4 Federal income tax withheld	
State or province			\$		\$	
Country			5 Employee contrib./desig. Roth contrib. or insurance premiums		6 NUA in employer's securities	
ZIP or foreign postal code			\$		\$	
PAYER'S TIN			7a Dist. code(s)		7b IRA/SEP/SIMPLE ☐	
RECIPIENT'S TIN			7c Trump account ☐		7d Earnings on excess contrib. \$	
RECIPIENT'S name			8a Other \$		8b Percentage of annuity contract %	
Street address			9a Percentage of total dist. %		9b Total employee contrib. \$	
Apt. no.						
City or town			10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	
State or province			12 FATCA filing requirement ☐		13 Date of payment	
Country			14 State tax withheld \$		15 State/Payer's state no.	
ZIP or foreign postal code			16 State distribution \$		17 Local tax withheld \$	
10 Amount allocable to IRR within 5 years \$			18 Name of locality		19 Local distribution \$	
Account number (see instructions)						

Form 1099-R Created 4/2/26 Cat. No. 14436Q www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

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

Copy A
For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

7575

☐ VOID☐ CORRECTED

FILER'S name		1 Date of closing	OMB No. 1545-0997 Form 1099-S (Rev. December 2026) For calendar year _____	Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address	Room or suite no.	2a Total gross proceeds	\$ _____	
City or town	Telephone number	2b Cash gross proceeds	\$ _____	
State or province	Country	2c Digital asset gross proceeds	\$ _____	
FILER'S TIN	TRANSFEROR'S TIN		3 Address (including city, state, and ZIP code) or legal description	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
TRANSFEROR'S name		4 Buyer's part of real estate tax	\$ _____	
Street address	Apt. no.	5	_____	
City or town	State or province	Country	ZIP or foreign postal code	
Account number (see instructions)	6 Check here if the transferor received or will receive services or property (other than cash, notes, or digital assets) as part of the consideration		☐	
7 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)		8a Code for digital asset received, or to be received, as consideration		☐
8b Name of digital asset received, or to be received, as consideration		8c Number of digital asset units received, or to be received, as consideration		
8d Date digital asset received, or to be received, as consideration				

Form **1099-S** (Rev. 12-2026) Created 9/18/25 Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

7575

☐ VOID☐ CORRECTED

FILER'S name		1 Date of closing	OMB No. 1545-0997 Form 1099-S (Rev. December 2026) For calendar year _____	Proceeds From Real Estate Transactions Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address	Room or suite no.	2a Total gross proceeds	\$ _____	
City or town	Telephone number	2b Cash gross proceeds	\$ _____	
State or province	Country	2c Digital asset gross proceeds	\$ _____	
FILER'S TIN	TRANSFEROR'S TIN		3 Address (including city, state, and ZIP code) or legal description	Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
TRANSFEROR'S name		4 Buyer's part of real estate tax	\$ _____	
Street address	Apt. no.	5	_____	
City or town	State or province	Country	ZIP or foreign postal code	
Account number (see instructions)	6 Check here if the transferor received or will receive services or property (other than cash, notes, or digital assets) as part of the consideration		☐	
7 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)		8a Code for digital asset received, or to be received, as consideration		☐
8b Name of digital asset received, or to be received, as consideration		8c Number of digital asset units received, or to be received, as consideration		
8d Date digital asset received, or to be received, as consideration				

Form **1099-S** (Rev. 12-2026) Created 9/18/25 Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

4343

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281	Seller's Investment in Life Insurance Contract
		\$	Form 1099-SB	
		2 Surrender amount	(Rev. April 2025)	
		\$	For calendar year	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

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For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

Form **1099-SB** (Rev. 4-2025)

Cat. No. 71384X

www.irs.gov/Form1099SB

Department of the Treasury - Internal Revenue Service

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4343

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281	Seller's Investment in Life Insurance Contract
		\$	Form 1099-SB	
		2 Surrender amount	(Rev. April 2025)	
		\$	For calendar year	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Copy A
For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

Form **1099-SB** (Rev. 4-2025)

Cat. No. 71384X

www.irs.gov/Form1099SB

Department of the Treasury - Internal Revenue Service

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4343

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract	OMB No. 1545-2281	Seller's Investment in Life Insurance Contract
		\$	Form 1099-SB	
		2 Surrender amount	(Rev. April 2025)	
		\$	For calendar year	
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Copy A
For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

Form **1099-SB** (Rev. 4-2025)

Cat. No. 71384X

www.irs.gov/Form1099SB

Department of the Treasury - Internal Revenue Service

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 3921 (Rev. 4-2025)

Cat. No. 411790

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 3921 (Rev. 4-2025)

Cat. No. 411790

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Department of the Treasury - Internal Revenue Service

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TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. April 2025)	Exercise of an Incentive Stock Option Under Section 422(b) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form 3921 (Rev. 4-2025)

Cat. No. 411790

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

2026 ☐ VOID ☐ CORRECTED			OMB No. 1545-0747		IRA Contribution Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
TRUSTEE'S/ISSUER'S name			1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	2026	
Street address		Room/suite no.	\$	Form 5498	
City/town			2 Rollover contributions	\$	
State/province		Country	ZIP/foreign code	3 Roth IRA conversion amount	4 Recaptured contributions
TRUSTEE'S/ISSUER'S TIN		PARTICIPANT'S TIN		\$	\$
0.50 in		1.70 in		5 FMV of account	6 Life insurance cost included in box 1
PARTICIPANT'S name			7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐	8 SEP contributions	9 SIMPLE contributions
Street address			Apt. no.	\$	\$
City/town			10 Roth IRA contributions	11 Check if RMD for 2027	0.33 in
State/province		Country	ZIP/foreign code	12a RMD date	12b RMD amount
				\$	\$
13a Postponed/late contrib.			13b Year	13c Code	
14a Repayments			14b Code		
Account number (see instructions)			15a FMV of certain specified assets	15b Code(s)	
			\$		

Form 5498 Created 6/12/26

Cat. No. 50010C

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

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2026 ☐ VOID ☐ CORRECTED			OMB No. 1545-0747		IRA Contribution Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
TRUSTEE'S/ISSUER'S name			1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	2026	
Street address		Room/suite no.	\$	Form 5498	
City/town			2 Rollover contributions	\$	
State/province		Country	ZIP/foreign code	3 Roth IRA conversion amount	4 Recaptured contributions
TRUSTEE'S/ISSUER'S TIN		PARTICIPANT'S TIN		\$	\$
PARTICIPANT'S name			7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐	8 SEP contributions	9 SIMPLE contributions
Street address			Apt. no.	\$	\$
City/town			10 Roth IRA contributions	11 Check if RMD for 2027	
State/province		Country	ZIP/foreign code	12a RMD date	12b RMD amount
				\$	\$
13a Postponed/late contrib.			13b Year	13c Code	
14a Repayments			14b Code		
Account number (see instructions)			15a FMV of certain specified assets	15b Code(s)	
			\$		

Form 5498 Created 6/12/26

Cat. No. 50010C

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

3B3B ☐ VOID ☐ CORRECTED

TRUSTEE'S name				1 Pilot program and qualified general contributions	OMB No. 1545-0747	Trump Account Contribution Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address			Room/suite no.	\$	Form 5498-TA (December 2026)	
City/town	State/province	Country	ZIP/foreign code	2 Qualified rollover contributions	For calendar year	
TRUSTEE'S TIN		BENEFICIARY'S TIN		3 Section 128 employer contributions	4 Other contributions	
BENEFICIARY'S name				\$	\$	
Street address			Apt. no.	5 Basis or investment in the contract	6 FMV of account	
City/town	State/province	Country	ZIP/foreign code	\$	\$	
Account number (see instructions)						

Form **5498-TA** (12-2026) Created 3/31/26 Cat. No. 95947G www.irs.gov/Form5498TA Department of the Treasury - Internal Revenue Service**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**3B3B ☐ VOID ☐ CORRECTED

TRUSTEE'S name				1 Pilot program and qualified general contributions	OMB No. 1545-0747	Trump Account Contribution Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address			Room/suite no.	\$	Form 5498-TA (December 2026)	
City/town	State/province	Country	ZIP/foreign code	2 Qualified rollover contributions	For calendar year	
TRUSTEE'S TIN		BENEFICIARY'S TIN		3 Section 128 employer contributions	4 Other contributions	
BENEFICIARY'S name				\$	\$	
Street address			Apt. no.	5 Basis or investment in the contract	6 FMV of account	
City/town	State/province	Country	ZIP/foreign code	\$	\$	
Account number (see instructions)						

Form **5498-TA** (12-2026) Created 3/31/26 Cat. No. 95947G www.irs.gov/Form5498TA Department of the Treasury - Internal Revenue Service**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**3B3B ☐ VOID ☐ CORRECTED

TRUSTEE'S name				1 Pilot program and qualified general contributions	OMB No. 1545-0747	Trump Account Contribution Information Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
Street address			Room/suite no.	\$	Form 5498-TA (December 2026)	
City/town	State/province	Country	ZIP/foreign code	2 Qualified rollover contributions	For calendar year	
TRUSTEE'S TIN		BENEFICIARY'S TIN		3 Section 128 employer contributions	4 Other contributions	
BENEFICIARY'S name				\$	\$	
Street address			Apt. no.	5 Basis or investment in the contract	6 FMV of account	
City/town	State/province	Country	ZIP/foreign code	\$	\$	
Account number (see instructions)						

Form **5498-TA** (12-2026) Created 3/31/26 Cat. No. 95947G www.irs.gov/Form5498TA Department of the Treasury - Internal Revenue Service

3232

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PAYER'S name			1 Reportable winnings \$ 0.50 in	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race 0.33 in
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN		PAYER'S telephone no. 0.50 in	9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no. 0.50 in	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	17 Local income tax withheld \$	18 Name of locality

OMB No. 1545-0238

Form W-2G**Certain Gambling Winnings**

(Rev. January 2026)

For calendar year 20 ____

For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099, General Instructions for Certain Information Returns.**

File with Form 1096**Copy A
For Internal Revenue Service Center**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature:**Date:**Form **W-2G** (Rev. 1-2026) Created 11/24/25

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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PAYER'S name			1 Reportable winnings \$	2 Date won
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld \$
City or town			5 Transaction	6 Race
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN		PAYER'S telephone no.	9 WINNER'S TIN	10 Window
WINNER'S name			11 First identification no.	12 Second identification no.
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings \$
City or town			15 State income tax withheld \$	16 Local winnings \$
State or province	Country	ZIP or foreign postal code	17 Local income tax withheld \$	18 Name of locality

OMB No. 1545-0238

Form W-2G**Certain Gambling Winnings**

(Rev. January 2026)

For calendar year 20 ____

For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099, General Instructions for Certain Information Returns.**

File with Form 1096**Copy A
For Internal Revenue Service Center**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature:**Date:**Form **W-2G** (Rev. 1-2026) Created 11/24/25

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2026		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.		UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.		Copy A for Internal Revenue Service	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3a Exemption code	4a Exemption code	13i Recipient's U.S. TIN, if any	13j Ch. 3 status code	13k Ch. 4 status code
		3b Tax rate	4b Tax rate		13l Recipient's GIIN	13m Recipient's FTIN, if any	
5 Withholding allowance							
6 Net income							
7a Federal tax withheld				13n LOB code 13o Recipient's account number			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐				13p Recipient's date of birth (YYYYMMDD)			
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐							
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient ☐				14a Primary withholding agent's name (if applicable)			
8 Tax withheld by other agents				14b Primary withholding agent's EIN			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				15 Check if pro-rata basis reporting ☐			
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any			
()				15b Ch. 3 status code			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15c Ch. 4 status code			
12a Withholding agent's EIN				15d Intermediary or flow-through entity's name			
12b Ch. 3 status code				15e Intermediary or flow-through entity's GIIN			
12c Ch. 4 status code							
12d Withholding agent's name				15f Country code 15g FTIN, if any			
12e Withholding agent's global intermediary identification number (GIIN)				15h Address (number and street)			
12f Country code 12g FTIN, if any				15i Room or suite no. 15j City or town			
12h Address (number and street)				15k State or province 15l Country 15m ZIP or foreign postal code			
12i Room or suite no. 12j City or town				16a Payer's name 16b Payer's TIN			
12k State or province 12l Country 12m ZIP or foreign postal code				16c Payer's GIIN 16d Ch. 3 status code			
13a Recipient's name				16e Ch. 4 status code			
13b Recipient's country code				17a State income tax withheld 17b Payer's state tax no. 17c Name of state			
13c Address (number and street)							
13d Apt. no. 13e City or town				7.30 in			
13f State or province 13g Country 13h ZIP or foreign postal code							

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