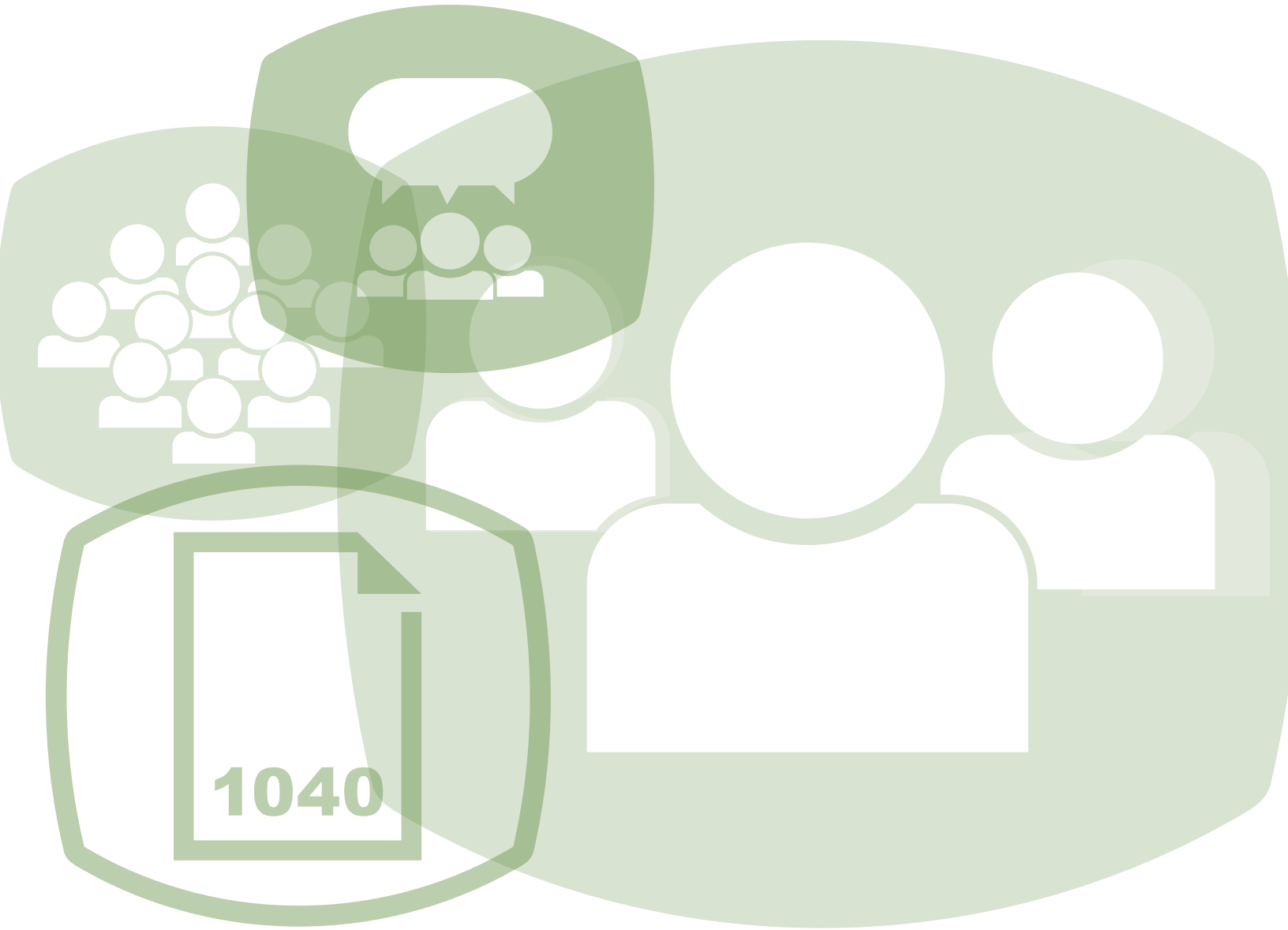
IRS **Statistics of Income**

Individual Information Returns
Line Item Estimates

2023



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Publication 5385 (Rev. 5-2026) Catalogue Number 73557M Department of the Treasury **Internal Revenue Service** www.irs.gov

2023 Statistics of Income

2023 Individual Information Returns, Line-Item Estimates

(Rev. 5–2026)

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The 2023 Statistics of Income (SOI) Information Returns, Line-Item Estimates, publication provides estimates of frequencies and amounts of the entries on the lines of the forms filed for selected information returns that accompany the 2023 Individual SOI complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2024 that were sampled statistically and then weighted to estimate the entire 2023 Tax Year.

For each information return, we provide three sets of counts. These include frequencies per form line entry, number of individuals per form line entry, and total amount per form line entry. The frequencies per form line entry were computed by selecting all information returns filed, excluding those returns that were filed in duplicate or corrected by a subsequently filed amended return. The number of individuals per form line entry was computed by aggregating frequencies per form line entry to the individual level, as several information returns can be filed on behalf of a single individual. The amounts represent the dollar sum in thousands of dollars reported for each line item.

Suggested Citation

Statistics of Income—2023
Individual Information Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

Description of the Sample for the Line-Item Estimates

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, and the sampling variability of the estimates.

Domain of Study

The statistics in this report are estimates from a probability sample of individual information returns, filed by third parties about certain business and money transactions on behalf of U.S. citizens and residents selected for inclusion in the sample of unaudited U.S. Individual Income Tax Returns, Form 1040 (including electronic returns), filed during Calendar Year 2024, being reported as a dependent on a selected tax return, or if the citizen or resident for which the information return was filed possesses certain combinations of the four ending digits of the Social Security number (SSN) but no tax return was filed. To avoid double counting, information returns associated with dependent tax returns were excluded because they were, instead, included in association with the claiming taxpayers' returns.

All returns processed during 2024 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns were excluded in the selection of the information returns sample and in calculating estimates.

The estimates in this report are intended to represent all information returns filed for Tax Year 2023. While most of the returns processed during Calendar Year 2024 were filed for Tax Year 2023, a small portion of returns were for prior years.

Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.
2. High business receipts of $50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2024 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of their SSN , or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

The portion of the sample covering those with no filed tax return is designed as a simple random sample of recipients of information returns possessing certain combinations of the four ending digits of the Social Security Number.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors.

The administrative data and controlling information for each record designated for this sample were then run through an automated corrections process. The process resolves inconsistencies resulting from duplicated filings and replaces erroneous returns with filed amended returns.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

For returns having no matching tax return, weights were obtained by calculating the inverse of the sampling share (10 in 9,999).

Sampling Variability

The sample used in this study is one of many samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. Line counts and amounts are estimates based on samples and should not be mistaken for actual counts or amounts of the entire population. While most information returns and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

Information returns with weak estimates (implying a sampled count less than 50) are listed below and not included in the publication:

Form 1099-SB
Form 8805
Form 1097-BTC
Form 1099-CAP

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

1010 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 3,904,066**	FILER'S TIN PAYEE'S TIN **1a** Gross amount of payment card/third party network transactions $ 3,890,488	OMB No. 1545-2205 Form **1099-K** (Rev. March 2024) For calendar year _____	**Payment Card and Third Party Network Transactions**
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 ☐	**1b** Card Not Present transactions $ **3** Number of payment transactions	**2** Merchant category code **4** Federal income tax withheld $ 25,142	**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**.
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code PSE'S name and telephone number	**5a** January $ 2,707,355 **5b** February $ 2,742,061 **5c** March $ 2,842,290 **5d** April $ 2,921,598 **5e** May $ 2,954,918 **5f** June $ 2,959,328 **5g** July $ 2,922,388 **5h** August $ 2,926,758 **5i** September $ 2,933,746 **5j** October $ 2,903,618 **5k** November $ 2,858,432 **5l** December $ 2,797,498		
Account number (see instructions) [redacted] 2nd TIN not. ☐	**6** State	**7** State identification no.	**8** State income tax withheld $ $

Form **1099-K** (Rev. 3-2024) Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

1010 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 3,288,401**	FILER'S TIN PAYEE'S TIN **1a** Gross amount of payment card/third party network transactions $ 3,280,201	OMB No. 1545-2205 Form **1099-K** (Rev. March 2024) For calendar year _____	**Payment Card and Third Party Network Transactions**
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 ☐	**1b** Card Not Present transactions $	**2** Merchant category code	**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**.
	3 Number of payment transactions	**4** Federal income tax withheld $ 25,139	
PAYEE'S name	**5a** January $ 2,429,408	**5b** February $ 2,461,051	
Street address (including apt. no.)	**5c** March $ 2,552,999	**5d** April $ 2,614,280	
	5e May $ 2,640,497	**5f** June $ 2,642,197	
City or town, state or province, country, and ZIP or foreign postal code	**5g** July $ 2,615,548	**5h** August $ 2,611,929	
PSE'S name and telephone number	**5i** September $ 2,622,870	**5j** October $ 2,616,151	
	5k November $ 2,571,702	**5l** December $ 2,514,670	
Account number (see instructions) [redacted] 2nd TIN not. ☐	**6** State	**7** State identification no.	**8** State income tax withheld $ $

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

1010 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S TIN	OMB No. 1545-2205	**Payment Card and Third Party Network Transactions**
Total of all forms filed = 3,904,066	PAYEE'S TIN	Form **1099-K** (Rev. March 2024)	
	1a Gross amount of payment card/third party network transactions $ 259,118,925	For calendar year _____	

Check to indicate if FILER is a (an):	Check to indicate transactions reported are:	**1b** Card Not Present transactions	**2** Merchant category code	**Copy A** **For Internal Revenue Service Center**
Payment settlement entity (PSE) ☐	Payment card ☐	$		**File with Form 1096.**
Electronic Payment Facilitator (EPF)/Other third party ☐	Third party network ☐	**3** Number of payment transactions	**4** Federal income tax withheld $ 41,619	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.

PAYEE'S name	**5a** January $ 18,667,917	**5b** February $ 18,695,726
Street address (including apt. no.)	**5c** March $ 22,080,914	**5d** April $ 21,872,597
	5e May $ 23,947,687	**5f** June $ 22,213,158
City or town, state or province, country, and ZIP or foreign postal code	**5g** July $ 21,651,354	**5h** August $ 21,972,611
PSE'S name and telephone number	**5i** September $ 21,372,908	**5j** October $ 22,094,677
	5k November $ 22,014,495	**5l** December $ 22,522,947

Account number (see instructions)	2nd TIN not. ☐	**6** State	**7** State identification no.	**8** State income tax withheld $ / $

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

22222 VOID ☐	**a** Employee's social security number	**For Official Use Only** **OMB No. 1545-0008**	
b Employer identification number (EIN)		**1** Wages, tips, other compensation 277,329,847	**2** Federal income tax withheld 224,059,884
c Employer's name, address, and ZIP code **Total of all forms filed = 279,180,928**		**3** Social security wages 265,658,775	**4** Social security tax withheld 263,973,426
		5 Medicare wages and tips 272,171,022	**6** Medicare tax withheld 267,420,663
		7 Social security tips 14,666,817	**8** Allocated tips 61,875
d Control number		**9**	**10** Dependent care benefits 2,078,320
e Employee's first name and initial / Last name / Suff.		**11** Nonqualified plans	**12a** See instructions for box 12 Code All Elective Deferrals (D,E,F,G,H):
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code 78,175,264
		14 Other	**12c** Code ***Box 12 Codes See Below
			12d Code
f Employee's address and ZIP code			

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement **2023**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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*** Box 12

Box 12R 23,488	Box 12Q 172,671	Box 12AA 12,370,141	Box 12EE 653,394
Box 12S 1,952,419	Box 12W 17,036,096	Box 12BB 1,304,352	Box 12FF 47,617
Box 12T 966	Box 12Y 108,029	Box 12CC *	Box 12GG 1,384
Box 12V 464,985	Box 12Z 837	Box 12DD 79,912,997	Box 12HH *

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

22222 VOID ☐	**a** Employee's social security number	**For Official Use Only** **OMB No. 1545-0008**	
b Employer identification number (EIN)		**1** Wages, tips, other compensation 187,295,590	**2** Federal income tax withheld 168,523,357
c Employer's name, address, and ZIP code **Total of all individuals represented = 187,759,278**		**3** Social security wages 180,377,020	**4** Social security tax withheld 179,876,640
		5 Medicare wages and tips 184,704,798	**6** Medicare tax withheld 183,727,530
		7 Social security tips 12,081,679	**8** Allocated tips 61,875
d Control number		**9**	**10** Dependent care benefits 1,994,546
e Employee's first name and initial / Last name / Suff.		**11** Nonqualified plans	**12a** See instructions for box 12 Code All Elective Deferrals (D,E,F,G,H):
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code 72,899,786
		14 Other	**12c** Code ***Box 12 Codes See Below
			12d Code
f Employee's address and ZIP code			

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement 2023

Department of the Treasury—Internal Revenue Service

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*** Box 12

Box 12R 23,488	Box 12Q 172,671	Box 12AA 11,902,024	Box 12EE 647,800
Box 12S 1,914,999	Box 12W 16,395,354	Box 12BB 1,286,903	Box 12FF 47,582
Box 12T 966	Box 12Y 106,809	Box 12CC *	Box 12GG 1,384
Box 12V 462,897	Box 12Z 837	Box 12DD 74,318,675	Box 12HH *

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

22222 VOID ☐	**a** Employee's social security number	**For Official Use Only** OMB No. 1545-0008	
b Employer identification number (EIN)		**1** Wages, tips, other compensation: 11,278,015,545	**2** Federal income tax withheld: 1,611,233,657
c Employer's name, address, and ZIP code **Total of all forms filed = 279,180,928**		**3** Social security wages: 9,477,158,646	**4** Social security tax withheld: 591,865,558
		5 Medicare wages and tips: 11,589,395,661	**6** Medicare tax withheld: 180,064,211
		7 Social security tips: 72,787,407	**8** Allocated tips: 127,649
d Control number		**9**	**10** Dependent care benefits: 6,149,116
e Employee's first name and initial / Last name / Suff.		**11** Nonqualified plans	**12a** See instructions for box 12 Code: All Elective Deferrals (D,E,F,G,H):
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code: 454,123,678
		14 Other	**12c** Code: ***Box 12 Codes See Below
			12d Code:
f Employee's address and ZIP code			

15 State / Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement **2023**

Department of the Treasury—Internal Revenue Service

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*** Box 12

Box 12R 37,048	Box 12Q 2,944,600	Box 12AA 60,289,846	Box 12EE 2,333,888
Box 12S 8,691,630	Box 12W 43,431,738	Box 12BB 5,329,120	Box 12FF 156,292
Box 12T 7,048	Box 12Y 5,728,188	Box 12CC *	Box 12GG 65,168
Box 12V 59,411,029	Box 12Z 78,864	Box 12DD 864,515,772	Box 12HH *

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 200,476**		**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2017)	**Exercise of an Incentive Stock Option Under Section 422(b)**
TRANSFEROR'S TIN	EMPLOYEE'S TIN	**3** Exercise price per share $ 168,774	**4** Fair market value per share on exercise date $ 186,088	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current version of the General Instructions for Certain Information Returns.**
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. October 2017) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all individuals represented = 82,862**		**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2017)	**Exercise of an Incentive Stock Option Under Section 422(b)**
TRANSFEROR'S TIN	EMPLOYEE'S TIN	**3** Exercise price per share $ 64,151	**4** Fair market value per share on exercise date $ 73,118	**Copy A** **For Internal Revenue Service Center**
EMPLOYEE'S name		**5** No. of shares transferred		**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current version of the General Instructions for Certain Information Returns.**
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)				

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 200,476**		**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3921** (Rev. October 2017)
TRANSFEROR'S TIN	EMPLOYEE'S TIN	**3** Exercise price per share $ 4,805	**4** Fair market value per share on exercise date $ 41,545
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)			

Exercise of an Incentive Stock Option Under Section 422(b)

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 7,188,436**	**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3922** (Rev. September 2016)	**Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)**
CORPORATION'S federal identification number / EMPLOYEE'S identification number EMPLOYEE'S name	**3** Fair market value per share on grant date $ 7,182,461	**4** Fair market value per share on exercise date $ 7,185,863	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
	5 Exercise price paid per share $ 7,176,884	**6** No. of shares transferred	
Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code	**7** Date legal title transferred		For Privacy Act and Paperwork Reduction Act Notice, see the **current version of the General Instructions for Certain Information Returns.**
Account number (see instructions)	**8** Exercise price per share determined as if the option was exercised on the date shown in box 1 $ 6,953,379		

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all individuals represented = 2,349,684**		**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3922** (Rev. September 2016)
CORPORATION'S federal identification number	EMPLOYEE'S identification number	**3** Fair market value per share on grant date $ 2,349,394	**4** Fair market value per share on exercise date $ 2,348,412
EMPLOYEE'S name		**5** Exercise price paid per share $ 2,348,282	**6** No. of shares transferred
Street address (including apt. no.)		**7** Date legal title transferred	
City or town, state or province, country, and ZIP or foreign postal code		**8** Exercise price per share determined as if the option was exercised on the date shown in box 1 $ 2,309,966	
Account number (see instructions)			

Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)

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For Internal Revenue Service Center
File with Form 1096.

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

2626 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 7,188,436**		**1** Date option granted **2** Date option exercised	OMB No. 1545-2129 **Form 3922** (Rev. September 2016)
CORPORATION'S federal identification number	EMPLOYEE'S identification number	**3** Fair market value per share on grant date $ 1,005,751	**4** Fair market value per share on exercise date $ 1,053,358
EMPLOYEE'S name		**5** Exercise price paid per share $ 879,153	**6** No. of shares transferred
Street address (including apt. no.)		**7** Date legal title transferred	
City or town, state or province, country, and ZIP or foreign postal code		**8** Exercise price per share determined as if the option was exercised on the date shown in box 1 $ 863,684	
Account number (see instructions)			

Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)

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File with Form 1096.

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all forms filed = 29,696,012**		**1** Employee or self-employed person's Archer MSA contributions made in 2023 and 2024 for 2023 $ *	OMB No. 1545-1518 2023 Form **5498-SA**	**HSA, Archer MSA, or Medicare Advantage MSA Information**
		2 Total contributions made in 2023 $ 18,578,501		
TRUSTEE'S TIN	PARTICIPANT'S TIN	**3** Total HSA or Archer MSA contributions made in 2024 for 2023 $ 2,771,986		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
PARTICIPANT'S name		**4** Rollover contributions $ 12,763	**5** Fair market value of HSA, Archer MSA, or MA MSA $ 26,128,753	
Street address (including apt. no.)		**6** HSA ☐ Archer MSA ☐		
City or town, state or province, country, and ZIP or foreign postal code		MA MSA ☐		
Account number (see instructions)				

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Employee or self-employed person's Archer MSA contributions made in 2023 and 2024 for 2023	OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information
Total of all individuals represented = 25,855,602	$ *	2023	
	2 Total contributions made in 2023 $ 17,786,695	Form **5498-SA**	

TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2024 for 2023	Copy A For Internal Revenue Service Center
		$ 2,766,863	
PARTICIPANT'S name		4 Rollover contributions $ 12,763	5 Fair market value of HSA, Archer MSA, or MA MSA $ 23,626,434
Street address (including apt. no.)		6 HSA ☐ Archer MSA ☐ MA MSA ☐	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

2727 ☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2023 and 2024 for 2023	OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information
Total of all forms filed = 29,696,012		$ *	2023	
		2 Total contributions made in 2023 $ 50,278,810	Form **5498-SA**	
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2024 for 2023 $ 1,587,620		**Copy A For Internal Revenue Service Center**
PARTICIPANT'S name		4 Rollover contributions $ 193,108	5 Fair market value of HSA, Archer MSA, or MA MSA $ 120,013,930	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
Street address (including apt. no.)		6 HSA ☐ Archer MSA ☐ MA MSA ☐		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 146,134,209**	1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a) $ 6,263,423	OMB No. 1545-0747 2023 Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $ 7,526,109		
	3 Roth IRA conversion amount $ 1,924,780	4 Recharacterized contributions $ 122,375	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S TIN / PARTICIPANT'S TIN	5 FMV of account $ 138,473,899	6 Life insurance cost included in box 1 $ *	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		
	8 SEP contributions $ 1,301,738	9 SIMPLE contributions $ 3,006,949	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
Street address (including apt. no.)	10 Roth IRA contributions $ 12,716,717	11 Check if RMD for 2024 ☐	
	12a RMD date	12b RMD amount $ 4,979,822	
City or town, state or province, country, and ZIP or foreign postal code	13a Postponed/late contrib. $ 16,084	13b Year / 13c Code	
	14a Repayments $ 4,285	14b Code	
Account number (see instructions)	15a FMV of certain specified assets $ 2,164,222	15b Code(s)	

Form **5498** Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all individuals represented = 83,306,625**	1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a) $ 5,801,189	OMB No. 1545-0747 2023 Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $ 6,532,032		
	3 Roth IRA conversion amount $ 1,868,195	4 Recharacterized contributions $ 110,023	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S TIN / PARTICIPANT'S TIN	5 FMV of account $ 80,896,142	6 Life insurance cost included in box 1 $ *	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		
	8 SEP contributions $ 1,203,731	9 SIMPLE contributions $ 2,315,848	
Street address (including apt. no.)	10 Roth IRA contributions $ 11,304,288	11 Check if RMD for 2024 ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
	12a RMD date	12b RMD amount $ 4,222,063	
City or town, state or province, country, and ZIP or foreign postal code	13a Postponed/late contrib. $ 16,078	13b Year / 13c Code	
	14a Repayments $ 4,284	14b Code	
Account number (see instructions)	15a FMV of certain specified assets $ 1,959,488	15b Code(s)	

Form **5498** Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 146,134,209**	1 IRA contributions (other than amounts in boxes 2–4, 8–10, 13a, and 14a) $ 29,404,659	OMB No. 1545-0747 2023 Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $ 954,310,398		
	3 Roth IRA conversion amount $ 46,981,197	4 Recharacterized contributions $ 648,492	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
TRUSTEE'S or ISSUER'S TIN / PARTICIPANT'S TIN	5 FMV of account $ 17,772,517,454	6 Life insurance cost included in box 1 $ *	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		
	8 SEP contributions $ 23,328,319	9 SIMPLE contributions $ 15,514,992	
Street address (including apt. no.)	10 Roth IRA contributions $ 40,554,214	11 Check if RMD for 2024 ☐	
	12a RMD date	12b RMD amount $ 67,800,527	
City or town, state or province, country, and ZIP or foreign postal code	13a Postponed/late contrib. $ 93,352	13b Year / 13c Code	
	14a Repayments $ 45,827	14b Code	
Account number (see instructions)	15a FMV of certain specified assets $ 540,374,272	15b Code(s)	

For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.

Form **5498** Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

3131 ☐ VOID ☐ CORRECTED

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	OMB No. 1545-1760	Payments From Qualified Education Programs (Under Sections 529 and 530)
Total of all forms filed = 3,936,115	$ 3,930,563	Form **1099-Q** (Rev. November 2019)	
	2 Earnings $ 3,535,450	For calendar year 20 ____	

PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis $ 3,696,008	4 Trustee-to-trustee transfer ☐	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 Distribution is from: • Qualified tuition program— Private ☐ **or** State ☐ • Coverdell ESA ☐	6 Check if the recipient is not the designated beneficiary ☐	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

3131 ☐ VOID ☐ CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 2,755,519**		**1** Gross distribution $ 2,751,297 **2** Earnings $ 2,476,415	OMB No. 1545-1760 Form **1099-Q** (Rev. November 2019) For calendar year 20 ____	**Payments From Qualified Education Programs (Under Sections 529 and 530)**
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	**3** Basis $ 2,577,902	**4** Trustee-to-trustee transfer ☐	**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.**
RECIPIENT'S name		**5** Distribution is from: • Qualified tuition program— Private ☐ **or** State ☐ • Coverdell ESA ☐	**6** Check if the recipient is not the designated beneficiary ☐	
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

3131 ☐ VOID ☐ CORRECTED

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 $ 43,391,415	OMB No. 1545-1760 Form **1099-Q** (Rev. November 2019)	**Payments From Qualified Education Programs (Under Sections 529 and 530)**
Total of all forms filed = 3,936,115		2 Earnings $ 15,735,655	For calendar year 20 ____	
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis $ 26,247,296	4 Trustee-to-trustee transfer ☐	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 Distribution is from: • Qualified tuition program— Private ☐ **or** State ☐ • Coverdell ESA ☐	6 Check if the recipient is not the designated beneficiary ☐	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code **Total of all forms filed = 28,760,613**		1 Reportable winnings $ 28,485,688	2 Date won
		3 Type of wager	4 Federal income tax withheld $ 2,113,743
		5 Transaction	6 Race
		7 Winnings from identical wagers $ 285,787	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 (including apt. no.)		13 State/Payer's state identification no.	14 State winnings $
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld $	16 Local winnings $
		17 Local income tax withheld $	18 Name of locality

OMB No. 1545-0238

Form W-2G Certain Gambling Winnings

(Rev. December 2023)

For calendar year 20 _____

For Privacy Act and Paperwork Reduction Act Notice, see the **current 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. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won	OMB No. 1545-0238 **Form W-2G Certain Gambling Winnings** (Rev. December 2023) For calendar year 20 ____
Total of all individuals represented = 4,767,241		$ 4,727,314		
		3 Type of wager	4 Federal income tax withheld $ 784,661	
		5 Transaction	6 Race	
		7 Winnings from identical wagers $ 94,909	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.	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings $	
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld $	16 Local winnings $	**File with Form 1096**
		17 Local income tax withheld $	18 Name of locality	**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. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won	OMB No. 1545-0238 **Form W-2G Certain Gambling Winnings** (Rev. December 2023) For calendar year 20 ____
Total of all forms filed = 28,760,613		$ 104,702,566		
		3 Type of wager	4 Federal income tax withheld $ 3,392,092	
		5 Transaction	6 Race	
		7 Winnings from identical wagers $ 13,710,451	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.	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings $	
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld $	16 Local winnings $	**File with Form 1096**
		17 Local income tax withheld $	18 Name of locality	**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. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line
Total of all forms filed = 2,779

Form **8596**
(Rev. January 2024)
Internal Revenue Service
Department of the Treasury

Information Return for Federal Contracts

Submit with Form 8596-A.

1 Name and address of contractor		**2** Contractor's taxpayer identification number	
3 Name of common parent, if applicable		**4** Common parent's employer identification number, if applicable	
5 Name of federal executive agency		**6** Federal executive agency's employer identification number	
7 Date of contract action	**8** Expected date of contract completion	**9** Total amount obligated under the contract $ 2,779	
10 Contract number	**11** Agency code	**12** Contract office number	**13** Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8596*.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. You may be required to electronically file (e-file) Form 8596 about reportable contracts for each quarter of the 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. Go to *www.irs.gov/InfoReturn* for e-file options. Also, see part F in the current General Instructions for Certain Information Returns. You may file paper Forms 8596 and 8596-A if you expect to enter into fewer than 10 reportable contracts during a 1-year period.

TIP *The IRS encourages you to file electronically.*

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with:

Internal Revenue Service
ATTN: 8596
Enterprise Computing Center at Martinsburg (IRS/ECC-MTB)
230 Murall Drive, P.O. Box 1359
Kearneysville, WV 25430

Who must file. The head of every federal executive agency or their delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office; (b) any military department, as defined in 5 U.S.C. 102; and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line
Total of all individuals represented = 925

Form **8596**
(Rev. January 2024)
Internal Revenue Service
Department of the Treasury

Information Return for Federal Contracts

Submit with Form 8596-A.

1 Name and address of contractor		**2** Contractor's taxpayer identification number	
3 Name of common parent, if applicable		**4** Common parent's employer identification number, if applicable	
5 Name of federal executive agency		**6** Federal executive agency's employer identification number	
7 Date of contract action	**8** Expected date of contract completion	**9** Total amount obligated under the contract $ 925	
10 Contract number	**11** Agency code	**12** Contract office number	**13** Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8596*.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. You may be required to electronically file (e-file) Form 8596 about reportable contracts for each quarter of the 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. Go to *www.irs.gov/InfoReturn* for e-file options. Also, see part F in the current General Instructions for Certain Information Returns. You may file paper Forms 8596 and 8596-A if you expect to enter into fewer than 10 reportable contracts during a 1-year period.

TIP *The IRS encourages you to file electronically.*

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with:

Internal Revenue Service
ATTN: 8596
Enterprise Computing Center at Martinsburg (IRS/ECC-MTB)
230 Murall Drive, P.O. Box 1359
Kearneysville, WV 25430

Who must file. The head of every federal executive agency or their delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office; (b) any military department, as defined in 5 U.S.C. 102; and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

Total of all forms filed = 2,779

Form **8596**
(Rev. January 2024)
Internal Revenue Service
Department of the Treasury

Information Return for Federal Contracts

Submit with Form 8596-A.

1 Name and address of contractor		**2** Contractor's taxpayer identification number	
3 Name of common parent, if applicable		**4** Common parent's employer identification number, if applicable	
5 Name of federal executive agency		**6** Federal executive agency's employer identification number	
7 Date of contract action	**8** Expected date of contract completion	**9** Total amount obligated under the contract $ 1,448,090	
10 Contract number	**11** Agency code	**12** Contract office number	**13** Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8596*.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. You may be required to electronically file (e-file) Form 8596 about reportable contracts for each quarter of the 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. Go to *www.irs.gov/InfoReturn* for e-file options. Also, see part F in the current General Instructions for Certain Information Returns. You may file paper Forms 8596 and 8596-A if you expect to enter into fewer than 10 reportable contracts during a 1-year period.

TIP *The IRS encourages you to file electronically.*

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with:

Internal Revenue Service
ATTN: 8596
Enterprise Computing Center at Martinsburg (IRS/ECC-MTB)
230 Murall Drive, P.O. Box 1359
Kearneysville, WV 25430

Who must file. The head of every federal executive agency or their delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office; (b) any military department, as defined in 5 U.S.C. 102; and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

IRS Form **8300** (Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Report of Cash Payments Over $10,000 Received in a Trade or Business

See instructions for definition of cash.

Use this form for transactions occurring after December 31, 2023. Do not use prior versions after this date.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

FinCEN Form **8300** (Rev. August 2014)
OMB No. 1506-0018
Department of the Treasury
Financial Crimes
Enforcement Network

1 Check appropriate box(es) if: **a** ☐ Amends prior report; **b** ☐ Suspicious transaction.

Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, check here and see instructions . . . . . ☐

3 Last name	**4** First name	**5** M.I.	**6** Taxpayer identification number

7 Address (number, street, and apt. or suite no.) **Total of all forms filed = 262,333**	**8** Date of birth (see instructions) M M D D Y Y Y Y

9 City	**10** State	**11** ZIP code	**12** Country (if not U.S.)	**13** Occupation, profession, or business

14 Identifying document (ID) — **a Describe ID** _____ **c Number** _____ **b Issued by** _____

Part II Person on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, check here and see instructions . . . . . ☐

16 Individual's last name or organization's name	**17** First name	**18** M.I.	**19** Taxpayer identification number

20 Doing business as (DBA) name (see instructions)	Employer identification number

21 Address (number, street, and apt. or suite no.)	**22** Occupation, profession, or business

23 City	**24** State	**25** ZIP code	**26** Country (if not U.S.)

27 Alien identification (ID) — **a Describe ID** _____ **c Number** _____ **b Issued by** _____

Part III Description of Transaction and Method of Payment

28 Date cash received M M D D Y Y Y Y	**29** Total cash received $ 262,333 .00	**30** If cash was received in more than one payment, check here . . . . . ☐	**31** Total price if different from item 29 $ .00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a	U.S. currency	$ .00	(Amount in $100 bills or higher $ .00)
b	Foreign currency	$ .00	(Country _____)
c	Cashier's check(s)	$ .00	Issuer's name(s) and serial number(s) of the monetary instrument(s)
d	Money order(s)	$ .00	
e	Bank draft(s)	$ .00	
f	Traveler's check(s)	$ .00	

33 Type of transaction

a	☐ Personal property purchased	**f**	☐ Debt obligations paid
b	☐ Real property purchased	**g**	☐ Exchange of cash
c	☐ Personal services provided	**h**	☐ Escrow or trust funds
d	☐ Business services provided	**i**	☐ Bail received by court clerks
e	☐ Intangible property purchased	**j**	☐ Other (specify in item 34)

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. _____

Part IV Business That Received Cash

35 Name of business that received cash	**36** Employer identification number

37 Address (number, street, and apt. or suite no.)	Social security number

38 City	**39** State	**40** ZIP code	**41** Nature of your business

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature _____ **Title** _____
Authorized official

43 Date of signature M M D D Y Y Y Y	**44** Type or print name of contact person	**45** Contact telephone number

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

IRS Form **8300** (Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Report of Cash Payments Over $10,000 Received in a Trade or Business

See instructions for definition of cash.
Use this form for transactions occurring after December 31, 2023. Do not use prior versions after this date.
For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

FinCEN Form **8300** (Rev. August 2014)
OMB No. 1506-0018
Department of the Treasury
Financial Crimes
Enforcement Network

1 Check appropriate box(es) if: **a** ☐ Amends prior report; **b** ☐ Suspicious transaction.

Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, check here and see instructions . . . . . ☐

3 Last name	4 First name	5 M.I.	6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.)	8 Date of birth (see instructions)
Total of all individuals represented = 240,237	M M D D Y Y Y Y

9 City	10 State	11 ZIP code	12 Country (if not U.S.)	13 Occupation, profession, or business

14 Identifying document (ID)	**a Describe ID** ---------- **c Number**	**b Issued by** ----------

Part II Person on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, check here and see instructions . . . . . ☐

16 Individual's last name or organization's name	17 First name	18 M.I.	19 Taxpayer identification number

20 Doing business as (DBA) name (see instructions)	Employer identification number

21 Address (number, street, and apt. or suite no.)	22 Occupation, profession, or business

23 City	24 State	25 ZIP code	26 Country (if not U.S.)

27 Alien identification (ID)	**a Describe ID** **c Number**	**b Issued by**

Part III Description of Transaction and Method of Payment

28 Date cash received	29 Total cash received	30 If cash was received in more than one payment, check here . . . . . ☐	31 Total price if different from item 29
M M D D Y Y Y Y	$ 240,237 .00		$ .00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a	U.S. currency	$ .00	(Amount in $100 bills or higher $ .00)
b	Foreign currency	$ .00	(Country)
c	Cashier's check(s)	$ .00	Issuer's name(s) and serial number(s) of the monetary instrument(s)
d	Money order(s)	$ .00	
e	Bank draft(s)	$ .00	
f	Traveler's check(s)	$ .00	

33 Type of transaction

- **a** ☐ Personal property purchased
- **b** ☐ Real property purchased
- **c** ☐ Personal services provided
- **d** ☐ Business services provided
- **e** ☐ Intangible property purchased
- **f** ☐ Debt obligations paid
- **g** ☐ Exchange of cash
- **h** ☐ Escrow or trust funds
- **i** ☐ Bail received by court clerks
- **j** ☐ Other (specify in item 34)

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ----------

Part IV Business That Received Cash

35 Name of business that received cash	36 Employer identification number

37 Address (number, street, and apt. or suite no.)	Social security number

38 City	39 State	40 ZIP code	41 Nature of your business

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature ---------- **Title** ----------
Authorized official

43 Date of signature	44 Type or print name of contact person	45 Contact telephone number
M M D D Y Y Y Y		

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

IRS Form **8300** (Rev. December 2023)
Department of the Treasury
Internal Revenue Service

Report of Cash Payments Over $10,000 Received in a Trade or Business

See instructions for definition of cash.
Use this form for transactions occurring after December 31, 2023. Do not use prior versions after this date.
For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

FinCEN Form **8300** (Rev. August 2014)
OMB No. 1506-0018
Department of the Treasury
Financial Crimes
Enforcement Network

1 Check appropriate box(es) if: **a** ☐ Amends prior report; **b** ☐ Suspicious transaction.

Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, check here and see instructions . . . . . ☐

3 Last name	4 First name	5 M.I.	6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.) **Total of all forms filed = 262,333**	8 Date of birth (see instructions) M M D D Y Y Y Y

9 City	10 State	11 ZIP code	12 Country (if not U.S.)	13 Occupation, profession, or business

14 Identifying document (ID)	a **Describe ID** ---------- c **Number**	b **Issued by** ----------

Part II Person on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, check here and see instructions . . . . . ☐

16 Individual's last name or organization's name	17 First name	18 M.I.	19 Taxpayer identification number

20 Doing business as (DBA) name (see instructions)	Employer identification number

21 Address (number, street, and apt. or suite no.)	22 Occupation, profession, or business

23 City	24 State	25 ZIP code	26 Country (if not U.S.)

27 Alien identification (ID)	a **Describe ID** ---------- c **Number**	b **Issued by** ----------

Part III Description of Transaction and Method of Payment

28 Date cash received M M D D Y Y Y Y	29 Total cash received	30 If cash was received in more than one payment, check here . . . . . ☐	31 Total price if different from item 29
	$ 4,580,725 .00		$ .00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a	U.S. currency	$ .00	(Amount in $100 bills or higher $ .00)
b	Foreign currency	$ .00	(Country)
c	Cashier's check(s)	$ .00	Issuer's name(s) and serial number(s) of the monetary instrument(s)
d	Money order(s)	$ .00	
e	Bank draft(s)	$ .00	
f	Traveler's check(s)	$ .00	

33 Type of transaction

a	☐ Personal property purchased	**f**	☐ Debt obligations paid
b	☐ Real property purchased	**g**	☐ Exchange of cash
c	☐ Personal services provided	**h**	☐ Escrow or trust funds
d	☐ Business services provided	**i**	☐ Bail received by court clerks
e	☐ Intangible property purchased	**j**	☐ Other (specify in item 34)

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ----------

Part IV Business That Received Cash

35 Name of business that received cash	36 Employer identification number

37 Address (number, street, and apt. or suite no.)	Social security number

38 City	39 State	40 ZIP code	41 Nature of your business

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature _____ **Title** _____
Authorized official

43 Date of signature M M D D Y Y Y Y	44 Type or print name of contact person	45 Contact telephone number

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

Total of all forms filed = 24,479,935

651123

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)
Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year beginning / / 2023 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return:

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? _____

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . . $	7,363,597	31,362
Qualified nonrecourse financing . . . $	1,326,706	3,690,691
Recourse . . . $	2,182,200	25,981

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions . . . . . ☐

L Partner's Capital Account Analysis

Beginning capital account . . .	$
Capital contributed during the year . .	$
Current year net income (loss) . . .	$
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions . . .	$ ( )
Ending capital account	$

M Did the partner contribute property with a built-in gain (loss)?
☐ **Yes** ☐ **No** If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning . . . . . $
Ending . . . . . $

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 11,614,908	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) 7,630,503		
3	Other net rental income (loss) 366,220	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked . . . . . ☐
4c	Total guaranteed payments 767,474	17	Alternative minimum tax (AMT) items
5	Interest income 9,057,113		
6a	Ordinary dividends 4,386,766		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents 73,970		
7	Royalties 634,223		
8	Net short-term capital gain (loss) 2,020,915	19	Distributions
9a	Net long-term capital gain (loss) 3,547,915		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss) *		
12	Section 179 deduction 526,103	21	Foreign taxes paid or accrued
13	Other deductions 1,951		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

Total of all individuals represented = 12,079,925

651123

OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year beginning / / 2023 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

☐ Final K-1 ☐ Amended K-1

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return:

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? _____

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to:

☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . . $	3,648,776	$ 28,795
Qualified nonrecourse financing . . . $	769,255	$ 2,050,535
Recourse . . . $	1,333,515	$ 21,046

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions . . . . . ☐

L Partner's Capital Account Analysis

Beginning capital account . . .	$
Capital contributed during the year . .	$
Current year net income (loss) . . .	$
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions . . .	$ ( )
Ending capital account	$

M Did the partner contribute property with a built-in gain (loss)?

☐ **Yes** ☐ **No** If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning . . . . . $

Ending . . . . . $

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 7,274,706	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) 4,175,040		
3	Other net rental income (loss) 276,486	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked . . . . . ☐
4c	Total guaranteed payments 690,367	17	Alternative minimum tax (AMT) items
5	Interest income 4,741,245		
6a	Ordinary dividends 2,723,932		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents 57,382		
7	Royalties 419,853		
8	Net short-term capital gain (loss) 1,296,805	19	Distributions
9a	Net long-term capital gain (loss) 2,095,801		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss) *		
12	Section 179 deduction 461,663	21	Foreign taxes paid or accrued
13	Other deductions 1,902		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

Total of all forms filed = 24,479,935

651123

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return:

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? _____

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to:

☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$ 1,792,153,169	$ 11,133,246
Qualified nonrecourse financing	$ 590,690,973	$ 2,019,834,976
Recourse	$ 981,352,565	$ 12,645,775

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions . . . . . ☐

L **Partner's Capital Account Analysis**

Beginning capital account	$
Capital contributed during the year	$
Current year net income (loss)	$
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions	$ ( )
Ending capital account	$

M Did the partner contribute property with a built-in gain (loss)?

☐ **Yes** ☐ **No** If "Yes," attach statement. See instructions.

N **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning $

Ending $

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 230,044,617	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) (24,867,257)		
3	Other net rental income (loss) 194,751	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked . . . . . ☐
4c	Total guaranteed payments 67,167,161	17	Alternative minimum tax (AMT) items
5	Interest income 57,668,279		
6a	Ordinary dividends 43,275,661		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents 140,686		
7	Royalties 15,031,128		
8	Net short-term capital gain (loss) (93,643,088)	19	Distributions
9a	Net long-term capital gain (loss) 130,334,338		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)		
11	Other income (loss) *		
12	Section 179 deduction 11,767,640	21	Foreign taxes paid or accrued
13	Other deductions 199,356		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line 661117

Total of all forms filed = 3,216,436

Final K-1 ☐ Amended K-1 ☐ OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income: 1,223,853	11	Final year deductions
2a	Ordinary dividends: 1,301,494		
2b	Qualified dividends		
3	Net short-term capital gain: 294,835		
4a	Net long-term capital gain: 24,266		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income: 8,316		
6	Ordinary business income: 78,519		
7	Net rental real estate income: 60,764	13	Credits and credit recapture
8	Other rental income: 538,300		
9	Directly apportioned deductions		
		14	Other information: 41,578
10	Estate tax deduction		

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line 661117

Total of all individuals represented = 2,756,053

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income: 1,088,706	11	Final year deductions
2a	Ordinary dividends: 1,100,625		
2b	Qualified dividends		
3	Net short-term capital gain: 267,948		
4a	Net long-term capital gain: 22,247		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income: 7,426		
6	Ordinary business income: 72,274		
7	Net rental real estate income: 59,647	13	Credits and credit recapture
8	Other rental income: 496,059		
9	Directly apportioned deductions		
		14	Other information: 36,421
10	Estate tax deduction		

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

661117

Total of all forms filed = 3,216,436

Final K-1 ☐ Amended K-1 ☐ OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income: 7,518,520	11	Final year deductions
2a	Ordinary dividends: 30,709,078		
2b	Qualified dividends		
3	Net short-term capital gain: 11,012,021		
4a	Net long-term capital gain: 1,051,145		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income: 230,405		
6	Ordinary business income: 616,909		
7	Net rental real estate income: 1,015,527	13	Credits and credit recapture
8	Other rental income: 15,725,801		
9	Directly apportioned deductions		
		14	Other information: 541,703
10	Estate tax deduction		

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. *www.irs.gov/Form1041* Cat. No. 11380D **Schedule K-1 (Form 1041) 2023**

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

671121

Total of all forms filed = 8,843,532

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)
Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number

F Shareholder's name, address, city, state, and ZIP code

G Current year allocation percentage . . . %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 951,293	13	Credits 12,164
2	Net rental real estate income (loss) 81,074		
3	Other net rental income (loss) 993,961		
4	Interest income 406,256		
5a	Ordinary dividends 55,539		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . ☐
6	Royalties 7,772,020	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss) 279,353		
8a	Net long-term capital gain (loss) 328,570		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss) *		
		17	Other information
11	Section 179 deduction 167,270		
12	Other deductions *		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

* Data not shown because of the small number of returns on which they are based.
Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

671121

Total of all individuals represented = 7,298,451

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)
Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number

F Shareholder's name, address, city, state, and ZIP code

G Current year allocation percentage . . . %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 782,372	13	Credits 8,772
2	Net rental real estate income (loss) 70,899		
3	Other net rental income (loss) 938,858		
4	Interest income 371,452		
5a	Ordinary dividends 50,271		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . ☐
6	Royalties 6,640,432	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss) 262,113		
8a	Net long-term capital gain (loss) 264,385		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss) *		
		17	Other information
11	Section 179 deduction 156,593		
12	Other deductions *		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

* Data not shown because of the small number of returns on which they are based.
Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

Total of all forms filed = 8,843,532

671121

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number

F Shareholder's name, address, city, state, and ZIP code

G Current year allocation percentage . . . %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 39,801,983	13	Credits 215,962
2	Net rental real estate income (loss) 1,132,252		
3	Other net rental income (loss) 49,190,226		
4	Interest income 9,517,471		
5a	Ordinary dividends 3,162,101		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . ☐
6	Royalties 685,763,708	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss) 65,513,537		
8a	Net long-term capital gain (loss) 9,931,107		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss) *		
		17	Other information
11	Section 179 deduction 1,185,193		
12	Other deductions *		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

* Data not shown because of the small number of returns on which they are based.
Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year _____	**Nonemployee Compensation**
Total of all forms filed = 37,476,911				
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $ 37,139,428		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
		3		For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.)		**4** Federal income tax withheld $ 70,549		
City or town, state or province, country, and ZIP or foreign postal code		**5** State tax withheld	**6** State/Payer's state no.	**7** State income
Account number (see instructions)	2nd TIN not. ☐	$ $		$ $

Form **1099-NEC** (Rev. 1-2024) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 25,695,812**		OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year ____	**Nonemployee Compensation**
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $ 25,581,010	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.)		**3**	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
City or town, state or province, country, and ZIP or foreign postal code		**4** Federal income tax withheld $ 66,758	
Account number (see instructions)	2nd TIN not. ☐	**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

Form **1099-NEC** (Rev. 1-2024) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year _____	**Nonemployee Compensation**
Total of all forms filed = 37,476,911				
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $ 657,468,358		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
		3		For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
Street address (including apt. no.)		**4** Federal income tax withheld $ 482,055		
City or town, state or province, country, and ZIP or foreign postal code		**5** State tax withheld	**6** State/Payer's state no.	**7** State income
Account number (see instructions)	2nd TIN not. ☐	$ $		$ $

Form **1099-NEC** (Rev. 1-2024) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

7272 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
Total of all forms filed = 256,893	$ 244,980	2023	
	2 Rollover contributions		
	$ 8,654	Form **5498-ESA**	

TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN			**Copy A For Internal Revenue Service Center** **File with Form 1096.**
BENEFICIARY'S name				For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-ESA** Cat. No. 34011J www.irs.gov/Form5498ESA Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

7272 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	**Coverdell ESA Contribution Information**
Total of all individuals represented = 219,149	$ 207,594	2023	
	2 Rollover contributions		
	$ 8,654	Form **5498-ESA**	

TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN			**Copy A For Internal Revenue Service Center** **File with Form 1096.**
BENEFICIARY'S name				For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-ESA** Cat. No. 34011J www.irs.gov/Form5498ESA Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

7272 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
Total of all forms filed = 256,893	$ 243,437	2023	
	2 Rollover contributions		
	$ 68,353	Form **5498-ESA**	

TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN			**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
BENEFICIARY'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-ESA** Cat. No. 34011J www.irs.gov/Form5498ESA Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 17,835**	ISSUER'S TIN	OMB No. 1545-2234 Form **1098-Q** (Rev. December 2019)	**Qualifying Longevity Annuity Contract Information**
	PARTICIPANT'S TIN		
	1a Annuity amount on start date $ *	For calendar year 20 ___	
	1b Annuity start date	**2** Check if start date may be accelerated ☐	**Copy A** **For Internal Revenue Service Center**
	3 Total premiums $ 16,390	**4** FMV of QLAC $ 17,813	**File with Form 1096.**
PARTICIPANT'S name	**5a** January $ * dd	**5b** February $ * dd	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	**5c** March $ * dd	**5d** April $ * dd	
	5e May $ * dd	**5f** June $ * dd	
City or town, state or province, country, and ZIP or foreign postal code	**5g** July $ * dd	**5h** August $ * dd	
Account number (see instructions) / Plan number	**5i** September $ * dd	**5j** October $ * dd	
	5k November $ * dd	**5l** December $ * dd	
Name of plan / Plan sponsor's EIN			

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 15,588**	ISSUER'S TIN	OMB No. 1545-2234 Form **1098-Q** (Rev. December 2019)	**Qualifying Longevity Annuity Contract Information**	
	PARTICIPANT'S TIN			
	1a Annuity amount on start date $ *	For calendar year 20 ___		
	1b Annuity start date	**2** Check if start date may be accelerated ☐	**Copy A** **For Internal Revenue Service Center**	
	3 Total premiums $ 14,143	**4** FMV of QLAC $ 15,575		
PARTICIPANT'S name	**5a** January $ * dd	**5b** February $ * dd	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**	
Street address (including apt. no.)	**5c** March $ * dd	**5d** April $ * dd		
	5e May $ * dd	**5f** June $ * dd		
City or town, state or province, country, and ZIP or foreign postal code	**5g** July $ * dd	**5h** August $ * dd		
	5i September $ * dd	**5j** October $ * dd		
Account number (see instructions) / Plan number	**5k** November $ * dd	**5l** December $ * dd		
Name of plan / Plan sponsor's EIN				

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 17,835**	ISSUER'S TIN	OMB No. 1545-2234 Form **1098-Q** (Rev. December 2019)	**Qualifying Longevity Annuity Contract Information**
	PARTICIPANT'S TIN		
	1a Annuity amount on start date $ *	For calendar year 20 ___	
	1b Annuity start date	**2** Check if start date may be accelerated ☐	**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.**
	3 Total premiums $ 1,682,516	**4** FMV of QLAC $ 1,923,722	

PARTICIPANT'S name		**5a** January $ *	dd	**5b** February $ *	dd		
Street address (including apt. no.)		**5c** March $ *	dd	**5d** April $ *	dd		
		5e May $ *	dd	**5f** June $ *	dd		
City or town, state or province, country, and ZIP or foreign postal code		**5g** July $ *	dd	**5h** August $ *	dd		
		5i September $ *	dd	**5j** October $ *	dd		
Account number (see instructions)	Plan number	**5k** November $ *	dd	**5l** December $ *	dd		
Name of plan	Plan sponsor's EIN						

Form **1098-Q** (Rev. 12-2019) Cat. No. 67073Z www.irs.gov/Form1098Q Department of the Treasury - Internal Revenue Service

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* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all forms filed = 3,035,224**	**1** Date of closing	OMB No. 1545-0997 Form **1099-S** (Rev. January 2022)	**Proceeds From Real Estate Transactions**
	2 Gross proceeds $ 3,009,376	For calendar year 20 ____	

FILER'S TIN	TRANSFEROR'S TIN	**3** Address (including city, state, and ZIP code) or legal description	**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.**
TRANSFEROR'S name			
Street address (including apt. no.)		**4** Check here if the transferor received or will receive property or services as part of the consideration ► ☐	
City or town, state or province, country, and ZIP or foreign postal code		**5** Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ► ☐	
Account number (see instructions)		**6** Buyer's part of real estate tax $ 970,953	

Form **1099-S** (Rev. 1-2022) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all individuals represented = 2,838,701**		**1** Date of closing	OMB No. 1545-0997 Form **1099-S** (Rev. January 2022)
		2 Gross proceeds $ 2,817,425	For calendar year 20 ____
FILER'S TIN	TRANSFEROR'S TIN	**3** Address (including city, state, and ZIP code) or legal description	
TRANSFEROR'S name			
Street address (including apt. no.)		**4** Check here if the transferor received or will receive property or services as part of the consideration ► ☐	
City or town, state or province, country, and ZIP or foreign postal code		**5** Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ► ☐	
Account number (see instructions)		**6** Buyer's part of real estate tax $ 935,414	

Proceeds From Real Estate Transactions

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-S** (Rev. 1-2022) Cat. No. 64292E www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

7575 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Date of closing	OMB No. 1545-0997	
Total of all forms filed = 3,035,224		Form **1099-S** (Rev. January 2022)	**Proceeds From Real Estate Transactions**
	2 Gross proceeds $ 1,147,204,245	For calendar year 20 ____	

FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description	**Copy A For Internal Revenue Service Center**
TRANSFEROR'S name			**File with Form 1096.**
Street address (including apt. no.)		4 Check here if the transferor received or will receive property or services as part of the consideration ► ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code		5 Check here if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . ► ☐	
Account number (see instructions)		6 Buyer's part of real estate tax $ 20,009,946	

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

7878 ☐ VOID ☐ CORRECTED

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 97,413**	**1** Date of contribution	OMB No. 1545-1959 Form **1098-C** (Rev. November 2019) For calendar year 20 ____	**Contributions of Motor Vehicles, Boats, and Airplanes**
	2a Odometer mileage		
	2b Year / **2c** Make / **2d** Model		
DONEE'S TIN / DONOR'S TIN	**3** Vehicle or other identification number		
DONOR'S name	**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	**4c** Gross proceeds from sale (see instructions) $ 95,664		

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** ☐

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 . . . . . ▶ ☐

7 Under the law, the donor may not claim a deduction of more than $500 for this vehicle if this box is checked . . . . . ▶ ☐

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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 **1098-C** (Rev. 11-2019) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

7878 ☐ VOID ☐ CORRECTED

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 96,615**	**1** Date of contribution	OMB No. 1545-1959 Form **1098-C** (Rev. November 2019) For calendar year 20 ____	**Contributions of Motor Vehicles, Boats, and Airplanes**
	2a Odometer mileage		
	2b Year / **2c** Make / **2d** Model		
DONEE'S TIN / DONOR'S TIN	**3** Vehicle or other identification number		
DONOR'S name	**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	**4c** Gross proceeds from sale (see instructions) $ 94,868		

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** ☐

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 . . . . . ▶ ☐

7 Under the law, the donor may not claim a deduction of more than $500 for this vehicle if this box is checked . . . . . ▶ ☐

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 **1098-C** (Rev. 11-2019) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples. Amount of selected lines filed (in thousands of dollars)

7878 ☐ VOID ☐ CORRECTED

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 97,413**	**1** Date of contribution	OMB No. 1545-1959 Form **1098-C** (Rev. November 2019) For calendar year 20 ____	**Contributions of Motor Vehicles, Boats, and Airplanes**
	2a Odometer mileage		
	2b Year / **2c** Make / **2d** Model		
DONEE'S TIN / DONOR'S TIN	**3** Vehicle or other identification number		
DONOR'S name	**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	**4c** Gross proceeds from sale (see instructions) $ 162,541		
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** ☐			
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 . . . . . ▶ ☐			
7 Under the law, the donor may not claim a deduction of more than $500 for this vehicle if this box is checked . . . . . ▶ ☐			

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 **1098-C** (Rev. 11-2019) Cat. No. 39732R www.irs.gov/Form1098C Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 1,973,217,102**		Applicable checkbox on Form 8949	OMB No. 1545-0715 **2023** Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
		1a Description of property (Example: 100 sh. XYZ Co.)		
		1b Date acquired	**1c** Date sold or disposed	**Copy A**
PAYER'S TIN	RECIPIENT'S TIN	**1d** Proceeds $ 1,797,209,847	**1e** Cost or other basis $ 1,659,929,386	
		1f Accrued market discount $ 3,190,271	**1g** Wash sale loss disallowed $ 226,541,246	**For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S name		**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** Check if proceeds from: Collectibles ☐ QOF ☐	
Street address (including apt. no.)		**4** Federal income tax withheld $ 488,209	**5** Check if noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** Check if loss is not allowed based on amount in 1d ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns.**
Account number (see instructions)	2nd TIN not. ☐	**8** Profit or (loss) realized in 2023 on closed contracts $ 5,790,518	**9** Unrealized profit or (loss) on open contracts—12/31/2022 $ 175,168	
CUSIP number	FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2023 $ 217,687	**11** Aggregate profit or (loss) on contracts $ 5,904,220	
14 State name / **15** State identification no. / **16** State tax withheld $ $		**12** Check if basis reported to IRS ☐	**13** Bartering $ 11,760	

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

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 47,419,211**		Applicable checkbox on Form 8949	OMB No. 1545-0715 **2023** Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
		1a Description of property (Example: 100 sh. XYZ Co.)		
		1b Date acquired	**1c** Date sold or disposed	
PAYER'S TIN	RECIPIENT'S TIN	**1d** Proceeds $ 45,488,331	**1e** Cost or other basis $ 39,392,709	**Copy A**
		1f Accrued market discount $ 929,224	**1g** Wash sale loss disallowed $ 10,462,977	**For Internal Revenue Service Center**
RECIPIENT'S name		**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** Check if proceeds from: Collectibles ☐ QOF ☐	**File with Form 1096.**
Street address (including apt. no.)		**4** Federal income tax withheld $ 253,359	**5** Check if noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** Check if loss is not allowed based on amount in 1d ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns.**
Account number (see instructions)	2nd TIN not. ☐	**8** Profit or (loss) realized in 2023 on closed contracts $ 534,050	**9** Unrealized profit or (loss) on open contracts—12/31/2022 $ 83,484	
CUSIP number	FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2023 $ 72,877	**11** Aggregate profit or (loss) on contracts $ 530,684	
14 State name	**15** State identification no. / **16** State tax withheld $ $	**12** Check if basis reported to IRS ☐	**13** Bartering $ 3,732	

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Applicable checkbox on Form 8949	OMB No. 1545-0715 **2023** Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
Total of all forms filed = 1,973,217,102	**1a** Description of property (Example: 100 sh. XYZ Co.)		
	1b Date acquired	**1c** Date sold or disposed	
PAYER'S TIN / RECIPIENT'S TIN	**1d** Proceeds $ 12,010,403,959	**1e** Cost or other basis $ 11,534,234,697	**Copy A**
	1f Accrued market discount $ 3,697,851	**1g** Wash sale loss disallowed $ 513,571,685	**For Internal Revenue Service Center**
RECIPIENT'S name	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** Check if proceeds from: Collectibles ☐ QOF ☐	**File with Form 1096.**
Street address (including apt. no.)	**4** Federal income tax withheld $ 447,578	**5** Check if noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code	**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** Check if loss is not allowed based on amount in 1d ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns.**
Account number (see instructions) / 2nd TIN not. ☐	**8** Profit or (loss) realized in 2023 on closed contracts $ (1,544,550)	**9** Unrealized profit or (loss) on open contracts—12/31/2022 $ 509,862	
CUSIP number / FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2023 $ (1,157,425)	**11** Aggregate profit or (loss) on contracts $ (5,201,108)	
14 State name / **15** State identification no. / **16** State tax withheld $ / $	**12** Check if basis reported to IRS ☐	**13** Bartering $ 898,679	

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 145,782**		OMB No. 1545-0877 Form **1099-A** (Rev. January 2022) For calendar year 20 ____	**Acquisition or Abandonment of Secured Property**
LENDER'S TIN	BORROWER'S TIN	**1** Date of lender's acquisition or knowledge of abandonment	**2** Balance of principal outstanding $ *
BORROWER'S name		**3**	**4** Fair market value of property $ 145,378
Street address (including apt. no.)		**5** Check if the borrower was personally liable for repayment of the debt . . . . . ► ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Description of property	
Account number (see instructions)			

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-A** (Rev. 1-2022) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

* Data not shown because of the small number of returns on which they are based.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 143,692**		OMB No. 1545-0877 Form **1099-A** (Rev. January 2022) For calendar year 20 ____	**Acquisition or Abandonment of Secured Property**
LENDER'S TIN / BORROWER'S TIN	**1** Date of lender's acquisition or knowledge of abandonment	**2** Balance of principal outstanding $ *	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
BORROWER'S name	**3**	**4** Fair market value of property $ 143,289	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	**5** Check if the borrower was personally liable for repayment of the debt . . . . . ▶ ☐		
City or town, state or province, country, and ZIP or foreign postal code	**6** Description of property		
Account number (see instructions)			

Form **1099-A** (Rev. 1-2022) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

* Data not shown because of the small number of returns on which they are based.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 145,782**		OMB No. 1545-0877 Form **1099-A** (Rev. January 2022) For calendar year 20 ____	**Acquisition or Abandonment of Secured Property**
LENDER'S TIN	BORROWER'S TIN	**1** Date of lender's acquisition or knowledge of abandonment	**2** Balance of principal outstanding $ *
BORROWER'S name		**3**	**4** Fair market value of property $ 19,220,484
Street address (including apt. no.)		**5** Check if the borrower was personally liable for repayment of the debt . . . . . ▶ ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Description of property	
Account number (see instructions)			

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-A** (Rev. 1-2022) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

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. **Total of all forms filed = 77,986,681**		OMB No. 1545-1380 Form **1098** (Rev. January 2022) For calendar year 20 ____	**Mortgage Interest Statement**
		1 Mortgage interest received from payer(s)/borrower(s) $ 77,670,751	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	**2** Outstanding mortgage principal $ 76,538,597	**3** Mortgage origination date
		4 Refund of overpaid interest $ 134,660	**5** Mortgage insurance premiums $ 6,579,227
PAYER'S/BORROWER'S name		**6** Points paid on purchase of principal residence $ 2,270,546	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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)			**11** Mortgage acquisition date

Form **1098** (Rev. 1-2022) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

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. **Total of all individuals represented = 59,251,367**		OMB No. 1545-1380 Form **1098** (Rev. January 2022) For calendar year 20 ____	**Mortgage Interest Statement**
		1 Mortgage interest received from payer(s)/borrower(s) $ 59,154,044	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	**2** Outstanding mortgage principal $ 58,828,461	**3** Mortgage origination date
		4 Refund of overpaid interest $ 129,378	**5** Mortgage insurance premiums $ 6,237,056
PAYER'S/BORROWER'S name		**6** Points paid on purchase of principal residence $ 2,182,831	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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		**11** Mortgage acquisition date
Account number (see instructions)			

Form **1098** (Rev. 1-2022) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

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. **Total of all forms filed = 77,986,681**		OMB No. 1545-1380 Form **1098** (Rev. January 2022) For calendar year 20 ____	**Mortgage Interest Statement**
		1 Mortgage interest received from payer(s)/borrower(s) $ 535,484,868	**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.**
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	**2** Outstanding mortgage principal $ 16,544,673,702	**3** Mortgage origination date
		4 Refund of overpaid interest $ 41,878	**5** Mortgage insurance premiums $ 10,869,541
PAYER'S/BORROWER'S name		**6** Points paid on purchase of principal residence $ 9,944,391	
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)			**11** Mortgage acquisition date

Form **1098** (Rev. 1-2022) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

8383 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
Total of all forms filed = 27,274,145	$ 26,068,259	2023	
	2	Form **1098-T**	

FILER'S employer identification no.	STUDENT'S TIN ☐	3	**Copy A For Internal Revenue Service Center**
STUDENT'S name		4 Adjustments made for a prior year: $ 1,240,717	5 Scholarships or grants: $ 16,238,045
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year: $ 476,955	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2024 ☐
City or town, state or province, country, and ZIP or foreign postal code			
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund: $ 4,337

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.

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

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

8383 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
Total of all individuals represented = 24,893,460	$ 24,014,570	2023	
	2	Form **1098-T**	

FILER'S employer identification no.	STUDENT'S TIN ☐	3		**Copy A For Internal Revenue Service Center**
STUDENT'S name		4 Adjustments made for a prior year $ 1,225,011	5 Scholarships or grants $ 15,611,857	**File with Form 1096.**
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year $ 472,955	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2024 ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $ 4,337	

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

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

8383 ☐ VOID ☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
Total of all forms filed = 27,274,145	$ 290,783,681	2023	
	2	Form **1098-T**	

FILER'S employer identification no.	STUDENT'S TIN ☐	3	**Copy A For Internal Revenue Service Center**
STUDENT'S name		4 Adjustments made for a prior year: $ 2,159,433	5 Scholarships or grants: $ 148,591,302
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year: $ 869,082	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2024 ☐
City or town, state or province, country, and ZIP or foreign postal code			
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund: $ 20,037

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.

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

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all forms filed = 14,324,985**			OMB No. 1545-1576 2023 Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S TIN	BORROWER'S TIN	**1** Student loan interest received by lender $ 14,269,056		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
BORROWER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . . ☐		

Form **1098-E** Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all individuals represented = 12,262,055**		OMB No. 1545-1576 2023 Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S TIN	BORROWER'S TIN	**1** Student loan interest received by lender $ 12,217,664	**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
BORROWER'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . . ☐	

Form **1098-E** Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

8484 ☐ VOID ☐ CORRECTED

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1576	**Student Loan Interest Statement**
Total of all forms filed = 14,324,985			2023 Form **1098-E**	
RECIPIENT'S TIN	BORROWER'S TIN	**1** Student loan interest received by lender $ 23,162,500		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
BORROWER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 . . . . . ☐		

Form **1098-E** Cat. No. 25088U www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

8585 ☐ VOID ☐ CORRECTED

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
Total of all forms filed = 5,504,667	2 Amount of debt discharged $ 5,487,656	Form **1099-C** (Rev. January 2022)
	3 Interest, if included in box 2 $ 455,360	For calendar year 20 ____

Cancellation of Debt

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 $ 142,878

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-C** (Rev. 1-2022) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

8585 ☐ VOID ☐ CORRECTED

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
Total of all individuals represented = 4,433,794	2 Amount of debt discharged $ 4,419,778	Form **1099-C** (Rev. January 2022)
	3 Interest, if included in box 2 $ 414,488	For calendar year 20 ____

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	**Copy A For Internal Revenue Service Center**
DEBTOR'S name			**File with Form 1096.**
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt . . . . . ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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 $ 137,850

Form **1099-C** (Rev. 1-2022) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

8585 ☐ VOID ☐ CORRECTED

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
Total of all forms filed = 5,504,667	2 Amount of debt discharged $ 26,579,900	Form **1099-C** (Rev. January 2022)
	3 Interest, if included in box 2 $ 516,930	For calendar year 20 ____

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description	**Copy A For Internal Revenue Service Center**
DEBTOR'S name			**File with Form 1096.**
Street address (including apt. no.)		5 Check here if the debtor was personally liable for repayment of the debt . . . . . ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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 $ 8,263,863

Form **1099-C** (Rev. 1-2022) Cat. No. 26280W www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Total of all forms filed = 83,570,696	$ 7,459,911	Form **1099-G** (Rev. January 2022)	
	2 State or local income tax refunds, credits, or offsets $ 75,057,148	For calendar year 20 ____	

PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld $ 4,251,070	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 RTAA payments $ *	6 Taxable grants $ 158,799	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		7 Agriculture payments $ 475,422	8 Check if box 2 is trade or business income ► ☐	
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain $ *		
Account number (see instructions)	2nd TIN not. ☐	10a State / 10b State identification no.	11 State income tax withheld $ / $	

Form **1099-G** (Rev. 1-2022) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 74,018,164**		1 Unemployment compensation $ 7,401,623	OMB No. 1545-0120 Form **1099-G** (Rev. January 2022)	**Certain Government Payments**
		2 State or local income tax refunds, credits, or offsets $ 69,138,722	For calendar year 20 ____	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld $ 4,237,322	**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		5 RTAA payments $ *	6 Taxable grants $ 156,898	**File with Form 1096.**
Street address (including apt. no.)		7 Agriculture payments $ 464,517	8 Check if box 2 is trade or business income ▶ ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain $ *		
Account number (see instructions)	2nd TIN not. ☐	10a State / 10b State identification no.	11 State income tax withheld $ $	

Form **1099-G** (Rev. 1-2022) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Total of all forms filed = 83,570,696	$ 42,891,242	Form **1099-G** (Rev. January 2022)	
	2 State or local income tax refunds, credits, or offsets $ 108,267,591	For calendar year 20 ____	

PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld $ 2,280,111	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 RTAA payments $ *	6 Taxable grants $ 1,851,279	**File with Form 1096.** For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		7 Agriculture payments $ 5,839,593	8 Check if box 2 is trade or business income ▶ ☐	
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain $ *		
Account number (see instructions)	2nd TIN not. ☐	10a State / 10b State identification no.	11 State income tax withheld $ / $	

Form **1099-G** (Rev. 1-2022) Cat. No. 14438M www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 109,283,815**	1a Total ordinary dividends $ 99,229,859	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024)	**Dividends and Distributions**
	1b Qualified dividends $ 88,654,015	For calendar year ____	
	2a Total capital gain distr. $ 23,220,582	2b Unrecap. Sec. 1250 gain $ 1,763,649	**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN / RECIPIENT'S TIN	2c Section 1202 gain $ 1,441	2d Collectibles (28%) gain $ *	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name	3 Nondividend distributions $ 12,432,577	4 Federal income tax withheld $ 1,819,412	
Street address (including apt. no.)	5 Section 199A dividends $ *	6 Investment expenses $ 195,860	
City or town, state or province, country, and ZIP or foreign postal code	7 Foreign tax paid $ 24,033,658	8 Foreign country or U.S. possession	
	9 Cash liquidation distributions $ 271,822	10 Noncash liquidation distributions $ 4,092	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $ 9,248,975	13 Specified private activity bond interest dividends $ 6,379,877	
Account number (see instructions) / 2nd TIN not. ☐	14 State / 15 State identification no.	16 State tax withheld $	

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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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 61,572,546**	1a Total ordinary dividends $ 56,333,782	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year	**Dividends and Distributions**
	1b Qualified dividends $ 52,288,976		
	2a Total capital gain distr. $ 17,496,360	2b Unrecap. Sec. 1250 gain $ 1,527,722	**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN / RECIPIENT'S TIN	2c Section 1202 gain $ 1,394	2d Collectibles (28%) gain $ *	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name	3 Nondividend distributions $ 9,439,845	4 Federal income tax withheld $ 1,625,141	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	5 Section 199A dividends $ *	6 Investment expenses $ 180,507	
City or town, state or province, country, and ZIP or foreign postal code	7 Foreign tax paid $ 18,352,216	8 Foreign country or U.S. possession	
	9 Cash liquidation distributions $ 257,723	10 Noncash liquidation distributions $ 4,054	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $ 7,494,015	13 Specified private activity bond interest dividends $ 5,317,850	
Account number (see instructions) / 2nd TIN not. ☐	14 State / 15 State identification no.	16 State tax withheld $ / $	

Form **1099-DIV** (Rev. 1-2024) Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 109,283,815**		**1a** Total ordinary dividends $ 355,436,909	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year	**Dividends and Distributions**
		1b Qualified dividends $ 223,547,929		
		2a Total capital gain distr. $ 53,735,254	**2b** Unrecap. Sec. 1250 gain $ 286,489	**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN	RECIPIENT'S TIN	**2c** Section 1202 gain $ 872	**2d** Collectibles (28%) gain $ *	
		2e Section 897 ordinary dividends $	**2f** Section 897 capital gain $	
RECIPIENT'S name		**3** Nondividend distributions $ 10,047,015	**4** Federal income tax withheld $ 566,190	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		**5** Section 199A dividends $ *	**6** Investment expenses $ 19,456	
		7 Foreign tax paid $ 3,323,523	**8** Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code		**9** Cash liquidation distributions $ 7,237,417	**10** Noncash liquidation distributions $ 306,307	
	11 FATCA filing requirement ☐	**12** Exempt-interest dividends $ 25,038,781	**13** Specified private activity bond interest dividends $ 2,612,655	
Account number (see instructions)	2nd TIN not. ☐	**14** State / **15** State identification no.	**16** State tax withheld $	

Form **1099-DIV** (Rev. 1-2024) Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 210,992,571**		Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024)	**Interest Income**
		1 Interest income $ 184,044,318	For calendar year _____	
		2 Early withdrawal penalty $ 2,227,916		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN	RECIPIENT'S TIN	**3** Interest on U.S. Savings Bonds and Treasury obligations $ 6,618,792		
RECIPIENT'S name		**4** Federal income tax withheld $ 1,989,185	**5** Investment expenses $ 100,186	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		**6** Foreign tax paid $ 7,210	**7** Foreign country or U.S. territory	
City or town, state or province, country, and ZIP or foreign postal code		**8** Tax-exempt interest $ 4,760,723	**9** Specified private activity bond interest $ 185,165	
	FATCA filing requirement ☐	**10** Market discount $ 27,622	**11** Bond premium $ 869,082	
		12 Bond premium on Treasury obligations $ 264,946	**13** Bond premium on tax-exempt bond $ 1,443,458	
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. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 103,859,074**		Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024) For calendar year _____
		1 Interest income $ 98,683,514	**Interest Income**
		2 Early withdrawal penalty $ 1,672,276	**Copy A**
PAYER'S TIN	RECIPIENT'S TIN	**3** Interest on U.S. Savings Bonds and Treasury obligations $ 5,013,569	**For Internal Revenue Service Center**
RECIPIENT'S name		**4** Federal income tax withheld $ 1,810,517	**5** Investment expenses $ 90,270
		6 Foreign tax paid $ 7,146	**7** Foreign country or U.S. territory
Street address (including apt. no.)		**8** Tax-exempt interest $ 1,515,284	**9** Specified private activity bond interest $ 159,796
City or town, state or province, country, and ZIP or foreign postal code		**10** Market discount $ 26,228	**11** Bond premium $ 783,694
	FATCA filing requirement ☐	**12** Bond premium on Treasury obligations $ 246,613	**13** Bond premium on tax-exempt bond $ 1,212,537
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 $ $

File with Form 1096.

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

Form **1099-INT** (Rev. 1-2024) Cat. No. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9292 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 210,992,571**		Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024)	**Interest Income**
		1 Interest income $ 170,684,688	For calendar year _____	
		2 Early withdrawal penalty $ 1,190,870		**Copy A** **For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S TIN	RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations $ 36,729,260		
RECIPIENT'S name		4 Federal income tax withheld $ 235,438	5 Investment expenses $ 34,748	
		6 Foreign tax paid $ 4,940	7 Foreign country or U.S. territory	
Street address (including apt. no.)		8 Tax-exempt interest $ 47,347,604	9 Specified private activity bond interest $ 679,320	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code		10 Market discount $ 82,121	11 Bond premium $ 759,237	
	FATCA filing requirement ☐	12 Bond premium on Treasury obligations $ 213,129	13 Bond premium on tax-exempt bond $ 16,652,225	
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. 14410K www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9393 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross long-term care benefits paid	OMB No. 1545-1519	Long-Term Care and Accelerated Death Benefits
Total of all forms filed = 360,975	$ 351,158	Form **1099-LTC** (Rev. October 2019)	
	2 Accelerated death benefits paid	For calendar year 20 ____	
PAYER'S TIN / POLICYHOLDER'S TIN	$ 9,817	INSURED'S TIN	**Copy A For Internal Revenue Service Center File with Form 1096.**
POLICYHOLDER'S name	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S name	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		Street address (including apt. no.)	
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code	
Account number (see instructions) / 4 Qualified contract ☐ (optional)	5 Check, if applicable (optional): ☐ Chronically ill ☐ Terminally ill	Date certified	

Form **1099-LTC** (Rev. 10-2019) Cat. No. 23021Z www.irs.gov/Form1099LTC Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

9393 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all individuals represented = 336,089**		1 Gross long-term care benefits paid $ 327,388	OMB No. 1545-1519 Form **1099-LTC** (Rev. October 2019)
		2 Accelerated death benefits paid $ 9,816	For calendar year 20 ____
PAYER'S TIN	POLICYHOLDER'S TIN	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S TIN
POLICYHOLDER'S name		INSURED'S name	
Street address (including apt. no.)		Street address (including apt. no.)	
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code	
Account number (see instructions)	4 Qualified contract ☐ (optional)	5 Check, if applicable (optional): ☐ Chronically ill ☐ Terminally ill	Date certified

Long-Term Care and Accelerated Death Benefits

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-LTC** (Rev. 10-2019) Cat. No. 23021Z www.irs.gov/Form1099LTC Department of the Treasury - Internal Revenue Service

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Estimates exclude duplicates and returns replaced by amendeds.

2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9393 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. **Total of all forms filed = 360,975**		1 Gross long-term care benefits paid $ 14,066,972	OMB No. 1545-1519 Form **1099-LTC** (Rev. October 2019)	**Long-Term Care and Accelerated Death Benefits**
		2 Accelerated death benefits paid $ 911,837	For calendar year 20 ____	
PAYER'S TIN	POLICYHOLDER'S TIN	3 Check one: ☐ Per diem ☐ Reimbursed amount	INSURED'S TIN	**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.**
POLICYHOLDER'S name		INSURED'S name		
Street address (including apt. no.)		Street address (including apt. no.)		
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code		
Account number (see instructions)	4 Qualified contract ☐ (optional)	5 Check, if applicable (optional): ☐ Chronically ill ☐ Terminally ill	Date certified	

Form **1099-LTC** (Rev. 10-2019) Cat. No. 23021Z www.irs.gov/Form1099LTC Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all forms filed = 17,693,574**			OMB No. 1545-1517 Form **1099-SA** (Rev. November 2019) For calendar year 20	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S TIN	RECIPIENT'S TIN	**1** Gross distribution $ 17,641,683	**2** Earnings on excess cont. $ 12,144	**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.**
RECIPIENT'S name		**3** Distribution code	**4** FMV on date of death $ 7,661	
Street address (including apt. no.)		**5** HSA ☐ Archer MSA ☐ MA MSA ☐		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all individuals represented = 16,465,041**			OMB No. 1545-1517 Form **1099-SA** (Rev. November 2019) For calendar year 20	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution $ 16,435,798	2 Earnings on excess cont. $ 12,144	**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.**
RECIPIENT'S name		3 Distribution code	4 FMV on date of death $ 7,645	
Street address (including apt. no.)		5 HSA ☐ Archer MSA ☐ MA MSA ☐		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9494 ☐ VOID ☐ CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Total of all forms filed = 17,693,574**			OMB No. 1545-1517 Form **1099-SA** (Rev. November 2019) For calendar year 20	**Distributions From an HSA, Archer MSA, or Medicare Advantage MSA**
PAYER'S TIN	RECIPIENT'S TIN	**1** Gross distribution $ 39,123,245	**2** Earnings on excess cont. $ 422	**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.**
RECIPIENT'S name		**3** Distribution code	**4** FMV on date of death $ 30,799	
Street address (including apt. no.)		**5** HSA ☐ Archer MSA ☐ MA MSA ☐		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA** (Rev. 11-2019) Cat. No. 38471D www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	Miscellaneous Information
Total of all forms filed = 20,283,212	$ 4,117,610	Form **1099-MISC** (Rev. January 2024)	
	2 Royalties $ 5,679,870	For calendar year ____	
	3 Other income $ 8,874,416	4 Federal income tax withheld $ 285,436	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $ 16,888	6 Medical and health care payments $ 732,954	**File with Form 1096.**
RECIPIENT'S name	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 $ 580,050	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	9 Crop insurance proceeds $ 204,504	10 Gross proceeds paid to an attorney $ 70,113	
City or town, state or province, country, and ZIP or foreign postal code	11 Fish purchased for resale $	12 Section 409A deferrals $ 4,005	
13 FATCA filing requirement ☐	14 Excess golden parachute payments $ *	15 Nonqualified deferred compensation $ 1,517	
Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ / $	17 State/Payer's state no.	18 State income $ / $

Form **1099-MISC** (Rev. 1-2024) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	Miscellaneous Information
Total of all individuals represented = 15,510,154	$ 3,320,099	Form **1099-MISC** (Rev. January 2024)	
	2 Royalties $ 3,779,759	For calendar year _____	
	3 Other income $ 8,123,283	**4** Federal income tax withheld $ 279,080	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	**5** Fishing boat proceeds $ 14,853	**6** Medical and health care payments $ 235,410	**File with Form 1096.**
RECIPIENT'S name	**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 $ 533,681	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	**9** Crop insurance proceeds $ 194,180	**10** Gross proceeds paid to an attorney $ 41,188	
City or town, state or province, country, and ZIP or foreign postal code	**11** Fish purchased for resale $	**12** Section 409A deferrals $ 3,623	
13 FATCA filing requirement ☐	**14** Excess golden parachute payments $ *	**15** Nonqualified deferred compensation $ 1,516	
Account number (see instructions) / 2nd TIN not. ☐	**16** State tax withheld $ / $	**17** State/Payer's state no.	**18** State income $ / $

Form **1099-MISC** (Rev. 1-2024) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Information
Total of all forms filed = 20,283,212		$ 118,065,768	Form **1099-MISC** (Rev. January 2024)	
		2 Royalties $ 34,684,761	For calendar year ____	
		3 Other income $ 51,308,665	4 Federal income tax withheld $ 1,543,834	**Copy A For Internal Revenue Service Center**
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds $ 412,648	6 Medical and health care payments $ 10,418,871	**File with Form 1096.**
RECIPIENT'S name		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 $ 377,177	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)		9 Crop insurance proceeds $ 9,159,292	10 Gross proceeds paid to an attorney $ 4,010,941	
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale $	12 Section 409A deferrals $ 314,385	
	13 FATCA filing requirement ☐	14 Excess golden parachute payments $ *	15 Nonqualified deferred compensation $ 30,956	
Account number (see instructions)	2nd TIN not. ☐	16 State tax withheld $ / $	17 State/Payer's state no.	18 State income $ / $

Form **1099-MISC** (Rev. 1-2024) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

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	Original Issue Discount
Total of all forms filed = 3,980,486	$ 227,668	Form **1099-OID** (Rev. January 2024)	
	2 Other periodic interest	For calendar year _____	
	$ 68,850		

PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A
		$ 612,575	$ *	
		5 Market discount	6 Acquisition premium	**For Internal Revenue Service Center**
RECIPIENT'S name		$ 2,152,449	$ 169,512	**File with Form 1096.**
		7 Description		
Street address (including apt. no.)				For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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	
		$ 11,078	$ 644	
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID	
		$ 5,606	$ 2,965,934	
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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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

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	Original Issue Discount
Total of all individuals represented = 1,172,233	$ 133,951	Form **1099-OID** (Rev. January 2024)	
	2 Other periodic interest $ 22,680	For calendar year _____	

PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A
		$ 354,888	$ *	
		5 Market discount	6 Acquisition premium	**For Internal Revenue Service Center**
RECIPIENT'S name		$ 563,631	$ 64,580	**File with Form 1096.**
		7 Description		
Street address (including apt. no.)				For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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	
		$ 5,735	$ 223	
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID	
		$ 1,856	$ 694,850	
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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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

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	Original Issue Discount
Total of all forms filed = 3,980,486	$ 406,586	Form **1099-OID** (Rev. January 2024)	
	2 Other periodic interest	For calendar year _____	
	$ 223,268		

PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A
		$ 1,628,042	$ *	
		5 Market discount	6 Acquisition premium	**For Internal Revenue Service Center**
		$ 232,186	$ 63,321	
RECIPIENT'S name		7 Description		**File with Form 1096.**
Street address (including apt. no.)				For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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	
		$ 14,177	$ 3	
	FATCA filing requirement ☐	10 Bond premium	11 Tax-exempt OID	
		$ 1,016	$ 843,826	
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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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

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	**Taxable Distributions Received From Cooperatives**
Total of all forms filed = 1,280,194		$ 1,120,974		
		2 Nonpatronage distributions	Form **1099-PATR**	
		$ 394	(Rev. January 2023)	
		3 Per-unit retain allocations	For calendar year 20 ____	
		$ 245,008		
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices	**Copy A For Internal Revenue Service Center**
		$ 2,624	$ 79,714	
RECIPIENT'S name		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))	**File with Form 1096.**
		$ 135,779	$ 575,117	
Street address (including apt. no.)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
		$ 690,615	$ *	
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit	11 Work opportunity credit	
		$ 4,004	$ 703	
Account number (see instructions)	2nd TIN not. ☐	12 Other credits and deductions	13 Specified Coop ☐	
		$ 3,574		

Form **1099-PATR** (Rev. 1-2023) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

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	**Taxable Distributions Received From Cooperatives**
Total of all individuals represented = 983,566		$ 910,873	Form **1099-PATR**	
		2 Nonpatronage distributions $ 394	(Rev. January 2023)	
		3 Per-unit retain allocations $ 209,177	For calendar year 20 ____	
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld $ 2,624	5 Redeemed nonqualified notices $ 76,010	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		6 Section 199A(g) deduction $ 121,675	7 Qualified payments (Section 199A(b)(7)) $ 451,830	**File with Form 1096.**
Street address (including apt. no.)		8 Section 199A(a) qual. items $ 538,126	9 Section 199A(a) SSTB items $ *	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit $ 3,690	11 Work opportunity credit $ 689	
Account number (see instructions)	2nd TIN not. ☐	12 Other credits and deductions $ 3,574	13 Specified Coop ☐	

Form **1099-PATR** (Rev. 1-2023) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

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	**Taxable Distributions Received From Cooperatives**
Total of all forms filed = 1,280,194		$ 2,571,321	Form **1099-PATR**	
		2 Nonpatronage distributions $ 16	(Rev. January 2023)	
		3 Per-unit retain allocations $ 42,586,184	For calendar year 20 ____	
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld $ 1,060	5 Redeemed nonqualified notices $ 118,735	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		6 Section 199A(g) deduction $ 548,650	7 Qualified payments (Section 199A(b)(7)) $ 40,336,945	**File with Form 1096.**
Street address (including apt. no.)		8 Section 199A(a) qual. items $ 36,919,300	9 Section 199A(a) SSTB items $ *	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns**.
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit $ 280,060	11 Work opportunity credit $ 62,972	
Account number (see instructions)	2nd TIN not. ☐	12 Other credits and deductions $ 7,905	13 Specified Coop ☐	

Form **1099-PATR** (Rev. 1-2023) Cat. No. 14435F www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Total of all forms filed = 114,264,871	$ 113,846,586	2023	
	2a Taxable amount $ 93,020,002	Form **1099-R**	
	2b Taxable amount not determined ☐ Total distribution ☐		**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	3 Capital gain (included in box 2a) $ 20,623	4 Federal income tax withheld $ 60,307,042	**File with Form 1096.**
RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $ 39,073	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns**.
Street address (including apt. no.)	7 Distribution code(s) IRA/SEP/SIMPLE ☐	8 Other $ 816,432 %	
City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions $ 3,046,730	

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$ 1,969		☐	$		$
			$		$
Account number (see instructions)		**13** Date of payment	**17** Local tax withheld	**18** Name of locality	**19** Local distribution
			$		$
			$		$

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Total of all individuals represented = 67,620,103	$ 67,466,610	2023	
	2a Taxable amount $ 58,438,503	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		Copy A For Internal Revenue Service Center
PAYER'S TIN / RECIPIENT'S TIN	3 Capital gain (included in box 2a) $ 19,760	4 Federal income tax withheld $ 41,816,175	File with Form 1096.
RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $ 38,973	For Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information Returns.
Street address (including apt. no.)	7 Distribution code(s) IRA/SEP/SIMPLE ☐	8 Other $ 778,073 %	
City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions $ 3,027,387	

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$ 1,968		☐	$		$
			$		$
Account number (see instructions)		**13 Date of payment**	**17 Local tax withheld**	**18 Name of locality**	**19 Local distribution**
			$		$
			$		$

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

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2023 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Total of all forms filed = 114,264,871	$ 2,580,492,684	2023	
	2a Taxable amount $ 1,473,394,141	Form **1099-R**	
	2b Taxable amount not determined ☐ Total distribution ☐		**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	3 Capital gain (included in box 2a) $ 7,025	4 Federal income tax withheld $ 174,868,043	**File with Form 1096.**
RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $ 3,170,762	For Privacy Act and Paperwork Reduction Act Notice, see the **2023 General Instructions for Certain Information Returns.**
Street address (including apt. no.)	7 Distribution code(s) / IRA/SEP/SIMPLE ☐	8 Other $ 2,826,878 %	
City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions $ 108,570,032	
10 Amount allocable to IRR within 5 years $ 17,053 / 11 1st year of desig. Roth contrib. / 12 FATCA filing requirement ☐	14 State tax withheld $ / $	15 State/Payer's state no.	16 State distribution $ / $
Account number (see instructions) / 13 Date of payment	17 Local tax withheld $ / $	18 Name of locality	19 Local distribution $ / $

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Estimates exclude duplicates and returns replaced by amendeds.