



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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| | | | | | | | | | | | | | | | | |
|--|---|--------------------------------------|--------------------------|---|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Form 1096 Department of the Treasury Internal Revenue Service | Annual Summary and Transmittal of U.S. Information Returns | OMB No. 1545-0108 2026 | | | | | | | | | | | | | | |
| FILER'S name Street address _____ Room or suite no. _____ City or town _____ State or province _____ Country _____ ZIP or foreign postal code _____ | | For Official Use Only | | | | | | | | | | | | | | |
| Name of person to contact _____ Telephone number _____ Email address _____ Fax number _____ | | | | | | | | | | | | | | | | |
| 1 Employer identification number | 2 Social security number | | 3 Total number of forms | 4 Federal income tax withheld \$ _____ | 5 Total amount reported with this Form 1096 \$ _____ | | | | | | | | | | | |
| 6 Enter an "X" in only one box below to indicate the type of form being filed. | | | | | | | | | | | | | | | | |
| W-2G 32 | 1097-BTC 50 | 1098 81 | 1098-C 78 | 1098-E 84 | 1098-F 03 | 1098-Q 74 | 1098-T 83 | 1098-VLI 1B | 1099-A 80 | 1099-B 79 | 1099-C 85 | 1099-CAP 73 | 1099-DA 7A | 1099-DIV 91 | 1099-G 86 | 1099-INT 92 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-K 10 | 1099-LPS 2B | 1099-LS 16 | 1099-LTC 93 | 1099-MISC 95 | 1099-NEC 71 | 1099-OID 96 | 1099-PATR 97 | 1099-Q 31 | 1099-QA 1A | 1099-R 98 | 1099-S 75 | 1099-SA 94 | 1099-SB 43 | 3921 25 | 3922 26 | 5498 28 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5498-ESA 72 | 5498-QA 2A | 5498-SA 27 | 5498-TA 3B | | | | | | | | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | |

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**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).**

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

| | | |
|------------------------|--------------------|-------------------|
| Signature _____ | Title _____ | Date _____ |
|------------------------|--------------------|-------------------|

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/Form1096.

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

Who must file. Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.*
- With Forms 1099-NEC, file by January 31.
- With Form 1099-LPS, file by February 1.
- With Forms 5498, file by May 31.

* Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

| | |
|---|--|
| If your principal business, office or agency, or legal residence in the case of an individual, is located in: | Use the following address: |
| Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia | Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213 |
| Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming | Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256 |
| California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia | Internal Revenue Service Center 1973 North Rulon White Blvd. Ogden, UT 84201 |
| If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service, P.O. Box 149213, Austin, TX 78714-9213. | |

Transmitting to the IRS. Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

Corrected returns. Originals and corrections of the same type of return can be submitted using one Form 1096. For information about filing corrections, see Pub. 1099.

Box 1 or 2. Enter your TIN in either box 1 or 2, not both. Sole proprietors and all others must enter their EIN in box 1. Individuals not in a trade or business must enter their SSN in box 2. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on the form indicated in box 6.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

Caution: If you are required to file 10 or more information returns during the year, you may be required to e-file. Go to www.irs.gov/InfoReturn for e-file options.

Box 5. No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

| | |
|---------------|---------------|
| Form W-2G | Box 1 |
| Form 1097-BTC | Box 1 |
| Form 1098 | Boxes 1 and 6 |
| Form 1098-C | Box 4c |
| Form 1098-E | Box 1 |
| Form 1098-F | Box 1 |

| | |
|----------------|--|
| Form 1098-Q | Box 4 |
| Form 1098-VLI | Box 1 |
| Form 1099-B | Boxes 1d and 13 |
| Form 1099-C | Box 2 |
| Form 1099-CAP | Box 2 |
| Form 1099-DA | Box 1f |
| Form 1099-DIV | Boxes 1a, 2a, 3, 9, 10, and 12 |
| Form 1099-INT | Boxes 1, 3, 8, 10, 11, and 13 |
| Form 1099-K | Box 1a |
| Form 1099-LPS | Box 1 |
| Form 1099-LS | Box 1 |
| Form 1099-LTC | Boxes 1 and 2 |
| Form 1099-MISC | Boxes 1, 2, 3, 5, 6, 8, 9, 10, and 11 |
| Form 1099-NEC | Boxes 1 and 3 |
| Form 1099-OID | Boxes 1, 2, 5, 6, and 8 |
| Form 1099-PATR | Boxes 1, 2, 3, and 5 |
| Form 1099-Q | Box 1 |
| Form 1099-QA | Box 1 |
| Form 1099-R | Box 1 |
| Form 1099-S | Box 2a |
| Form 1099-SA | Box 1 |
| Form 1099-SB | Boxes 1 and 2 |
| Form 3921 | Boxes 3 and 4 |
| Form 3922 | Boxes 3, 4, and 5 |
| Form 5498 | Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a |
| Form 5498-ESA | Boxes 1 and 2 |
| Form 5498-QA | Boxes 1, 2, and 8 |
| Form 5498-SA | Box 1 |
| Form 5498-TA | Box 6 |

Online fillable forms. Some forms have been converted to online fillable PDFs. For more information, see *Online fillable forms* in Pub. 1099.