



## **Attention filers of Form 1096:**

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

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

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

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

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

Form <b>1096</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No. 1545-0108  <b>2023</b>
FILER'S name  Street address (including room or suite number)  City or town, state or province, country, and ZIP or foreign postal code		
Name of person to contact		Telephone number
Email address		Fax number
<b>For Official Use Only</b> 		
<b>1</b> Employer identification number	<b>2</b> Social security number	<b>3</b> Total number of forms
<b>4</b> Federal income tax withheld \$		<b>5</b> Total amount reported with this Form 1096 \$
<b>6</b> Enter an "X" in only one box below to indicate the type of form being filed.		
W-2G 32 <input type="checkbox"/>	1097-BTC 50 <input type="checkbox"/>	1098 81 <input type="checkbox"/>
1098-C 78 <input type="checkbox"/>	1098-E 84 <input type="checkbox"/>	1098-F 03 <input type="checkbox"/>
1098-Q 74 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>	1099-A 80 <input type="checkbox"/>
1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-CAP 73 <input type="checkbox"/>
1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>	1099-INT 92 <input type="checkbox"/>
1099-K 10 <input type="checkbox"/>		
1099-LS 16 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 95 <input type="checkbox"/>
1099-NEC 71 <input type="checkbox"/>	1099-OID 96 <input type="checkbox"/>	1099-PATR 97 <input type="checkbox"/>
1099-Q 31 <input type="checkbox"/>	1099-QA 1A <input type="checkbox"/>	1099-R 98 <input type="checkbox"/>
1099-S 75 <input type="checkbox"/>	1099-SA 94 <input type="checkbox"/>	1099-SB 43 <input type="checkbox"/>
3921 25 <input type="checkbox"/>	3922 26 <input type="checkbox"/>	5498 28 <input type="checkbox"/>
5498-ESA 72 <input type="checkbox"/>	5498-QA 2A <input type="checkbox"/>	
5498-SA 27 <input type="checkbox"/>		

**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
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**Instructions**

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

**Reminder.** You may be required to electronically file (e-file) information returns. Go to [www.irs.gov/infocenter](http://www.irs.gov/infocenter) for e-file options. Also, see part F in the 2023 General Instructions for Certain Information Returns.

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

**Caution:** Form 5498-QA can be filed on paper only, regardless of the number of returns.

**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 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.

<b>If your principal business, office or agency, or legal residence in the case of an individual, is located in:</b>	<b>Use the following address:</b>
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 the 2023 General Instructions for Certain Information Returns.

**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 Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

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

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

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

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

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

**Online fillable forms.** Forms 1097-BTC, 1098-C, 1098-MA, 1098-Q, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, and 5498-SA have been converted to online fillable PDFs. For more information, see *Online fillable forms* in the 2023 General Instructions for Certain Information Returns.