

Examples for Information Returns Intake System (IRIS) Assurance Testing System (ATS)

For Tax Year 2026 in Processing Year 2027 there are 43 forms that can be electronically filed using the IRIS Application to Application (A2A) intake method. These can be found in Table 1 listed below. The IRS requires testing for all IRIS A2A software and a one-time communication test for all Transmitters/Issuers. You are required to pass IRIS ATS before you can transmit to the production environment. Test files must conform to the electronic filing specifications found in the current schema package. Each submission must have a status of “Accepted” to pass ATS successfully. Refer to [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns, for more details.

Taxpayer live data must not be submitted in IRIS ATS for payer(issuer)/recipient information. The IRIS ATS environment is not a secure environment and testing of live TINs (Taxpayer Identification Number) will result in a rejection.

Communication Test

Transmitters must use approved software that has passed IRIS ATS to prepare and transmit information returns and they must complete an error-free communication test. The communication test is completed by creating a file with one transmission and one submission that includes two records. If you submit more or less than the required records for your review, you will be advised to retest.

You must contact the help desk at 1-866-937-4130 to have your communication test reviewed and have your IRIS A2A Transmitter Control Code (TCC) moved to production. If you submit more or less than the required records for your review, you will be advised to retest and call back when you meet communication test requirements and have an accepted status.

Reminder: Software Developers, who also have a Transmitter role, do not need to submit a communication test.

Software Test

Software testing ensures that:

- Electronic return data meets IRS electronic filing specifications.
- Software Developers become familiar with the electronic filing systems through the submission of test data.

Note: Software testing is not an endorsement of the software by the IRS, or the quality of services provided by the Software Developer.

Software developer test files must include five submissions, and each submission must include two records (10 records total). Please send at least one submission for each form type you are developing; repeating form types as needed for a total of five submissions with two records each.

Note: If your software supports more than five form types, you must choose only five form types to test.

You must submit either:

- One original transmission with five submissions (two records each), or
- Five original, separate transmissions, each containing one submission (two records each).

To accelerate the review process, please submit one transmission that includes five submissions. If you submit more or less than the required records for your review, you will be advised to retest.

A Combined Federal/State Filing Program (CF/SF) test record is required if you have stated in your application that your software will be participating in CF/SF Program. This record must include one of the states from [Table 2](#) listed below. It should be included in one of the five required submissions. It does not have to be included on every submission you submit. The forms that are part of CF/SF Program are indicated with the ‘CFSFElectionInd’ element.

A Correction record is required if you have stated in your application that your software will support corrections. This will be a separate 6th submission outside of the required five submissions for a total of 11 records. Use the ‘UniqueRecordId’ from one of the accepted submissions to submit a correction.

For the Issuer/Recipient, each TIN within the IRIS ATS Environment must use a generic digit combination created by the filer that

will begin with three zeros (Ex: 000-11-1111 or 00-0111111). Taxpayer live data must not be submitted in IRIS ATS for payer(issuer)/recipient information. The IRIS ATS environment is not a secure environment and testing of live TINs will result in a rejection.

Note: The Transmitter group should contain the Employer Identification Number (EIN) listed on the TCC application.

IRIS Schemas use “Issuer” to identify Payer/Filer and “Recipient” to identify Payee.

Submit each file as an original transmission until you receive an “Accepted” status.

Note: This procedure is followed in the ATS Environment only.

- In IRIS Production, an “Accepted with Errors” status requires a correction transmission, and a “Rejected” status requires a replacement transmission.

Each submission must have a status of “Accepted” to pass ATS successfully. Refer to [Publication 5719](#), Information Returns Intake System (IRIS) Test Package for Information Returns, for more details.

When all submissions required to be completed have an “Accepted” status, contact the help desk for a final review and promotion of your software package status and Software ID from Test to Production. The IRS will not contact you unless there is an error on your ATS transmission. The status change of your Software ID serves as acceptance notification.

When contacting the help desk have the following information available:

- ✓ Receipt IDs
- ✓ TCC
- ✓ Software ID
- ✓ Contact information including email address

You can contact the help desk at 1-866-937-4130. The help desk will assign a case number which should be referenced for all your ATS review communications. If you submit more or less than the required records for your review, you will be advised to retest and call back when you meet software test requirements and have an accepted status.

Table 1:

Form Examples

1042-S	1099-G *	1099-SB
1097-BTC	1099-INT *	3921
1098	1099-K *	3922
1098-C	1099-LPS	5498 *
1098-E	1099-LS	5498-ESA
1098-F	1099-LTC	5498-QA
1098-Q	1099-MISC *	5498-SA
1098-T	1099-NEC *	5498-TA
1098-VLI	1099-OID *	8027
1099-A	1099-PATR *	8596
1099-B *	1099-Q	8955-SSA
1099-C	1099-QA	W2-G
1099-CAP	1099-R *	Correction
1099-DA	1099-S	
1099-DIV*	1099-SA	

* These forms may be filed through the CF/SF Program. The IRS will forward these records to participating states for filers who have been approved for the program.

Table 2:**Participating CF/SF Program States**

Alabama	Indiana	New Jersey
Arizona	Kansas	New Mexico
Arkansas	Louisiana	North Carolina
California	Maine	North Dakota
Colorado	Maryland	Ohio
Connecticut	Massachusetts	Oklahoma
Delaware	Michigan	Pennsylvania
District of Columbia	Minnesota	Rhode Island
Georgia	Mississippi	South Carolina
Hawaii	Montana	Wisconsin
Idaho	Nebraska	

Note: The following charts provide examples of data to include for each form. You must also refer to the schema and business rules to ensure all requirements and conditions are met for an accepted submission.

1042-S

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Withholding agent's name, Intermediary or flow- through entity's, or Payer's name
Issuer	Withholding agent's EIN, Intermediary or flow- through entity's EIN, if any, or Payer's TIN
Recipient 13a	Recipient's Name
Recipient 13c	Address (number and street)
Recipient 13d	City or town, state or province, country, ZIP, or foreign postal code
1	Income code
2	Gross income
3	Chapter indicator. Enter "3" or "4"
3b	Tax rate
4a	Exemption code
4b	Tax rate
7a	Federal tax withheld

8	Tax withheld by other agents
10	Total withholding credit (combine boxes 7a, 8, and 9)

1097-BTC

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Form 1097-BTC Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Form 1097-BTC Issuer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
3	Bond Type Code

1098

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Recipient/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Recipient/Lender's TIN
Recipient	Payer's/Borrower's TIN
Recipient	Payer's/Borrower's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Recipient	Account Number
1	Mortgage interest received from payer(s)/borrower(s)
2	Outstanding mortgage principal
3	Mortgage insurance premiums

1098-C

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Donee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Donee's TIN
Recipient	Donor's TIN
Recipient	Donor's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
1	Date of Contribution
3	Vehicle or other identification number
4b	Date of Sale
4c	Gross proceeds from sale

1098-E

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Recipient's/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone number
Issuer	Recipient's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street Address (including apt. no.) City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Student loan interest received by lender

1098-F

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone No.
Issuer	Filer's TIN
Recipient	Payer's TIN
Recipient	Payer's Name, Street Address (including apt. no.) City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Total Amount To Be Paid Pursuant to the Suit, Order, or Agreement
9	Code

1098-Q

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone no.
Issuer	Issuer's TIN
Recipient	Participant's TIN
Recipient	Participant's Name
Recipient	Street Address (including apt. no.), City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
3	Total Premiums
4	FMV of QLAC

1098-T

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Student's TIN
Recipient	Student's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Service Provider/Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Payments received for qualified tuition related to expenses

1098-VLI

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer of Record's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer of Record's TIN
Recipient	Recipient's/Lender's TIN
Recipient	Recipient's/Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Recipient	Recipient's Account Number
1	Vehicle loan interest received by lender
2a	Vehicle model year
2d	Vehicle or other identification number

3a	Loan origination date
3b	Loan acquisition date
4	Outstanding principal

1099-A

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Lender's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Lender's TIN
Recipient	Borrower's TIN
Recipient	Borrower's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
6	Description of property

1099-B

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1d	Proceeds
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-C

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Creditor's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Creditor's TIN
Recipient	Debtor's TIN
Recipient	Debtor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
2	Amount of debt discharged
6	Identifiable event code

1099-CAP

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.

Issuer	Corporation's TIN
Recipient	Shareholder's TIN
Recipient	Shareholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
2	Aggregate amount rec'd

1099-DA

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1a	DATypeCd
1b	DANm
1c	DAUnitQty
1f	ProceedsAmt

1099-DIV

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least 1 non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1a	Total ordinary dividends
1b	Qualified dividends
2e	Section 897 ordinary dividends
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-G

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN

CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
1	Unemployment Compensation
	State Abbreviation
	State tax withheld
	State income

1099-INT

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

-

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Interest income
3	Interest on U.S. Savings Bonds and Treasury obligations
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-K

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line	Description
----------------------------	-------------

Number	
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Issuer	Filer Type and Transactions Reported Checkboxes
Recipient	Payee's TIN
Recipient	Payee's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	PSE's Name and Telephone Number
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1a	Gross amount of payment card/third party network transaction
3	Number of payment transaction
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-LPS

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Issuer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Long-term care premiums and charges paid

1099-LS

The following form table includes the suggested fields to test. All indicators are required fields;

however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Acquirer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Acquirer's TIN
Recipient	Payment Recipient's TIN
Recipient	Payment Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
1	Amount paid to payment recipient

1099-LTC

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Policyholder's TIN
Recipient	Policyholder's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
Recipient	Insured's TIN
Recipient	Insured's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal
1	Gross long-term care benefits paid

1099-MISC

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Rent
3	Other income
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-NEC

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.

	State Abbreviation
	State tax withheld
	State income

1099-OID

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Original issue discount for the year _____
7	Description
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-PATR

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN

Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Patronage dividends
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

1099-Q

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's/Trustee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's/Trustee's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution
2	Earnings
3	Basis

1099-QA

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution
2	Earnings

1099-R

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Gross distributions
2a	Taxable amount
7	Distribution codes – IRA/SEP/SIMPLE
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation

	State tax withheld
	State income

1099-S

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Filer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Filer's TIN
Recipient	Transferor's TIN
Recipient	Transferor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Date of closing
2a	Total Gross proceeds
3	Address (including city, state, and ZIP code) or legal description
4	Buyer's part of real estate tax

1099-SA

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Trustee's/Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Telephone Number.
Issuer	Payer's TIN
Recipient	Recipient's TIN

Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN
1	Gross distribution
3	Distribution code
5	HSA Archer MSA MA MSA

1099-SB

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	Seller's TIN
Recipient	Seller's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Policy Number
2	Surrender amount

3921

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.

Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Stock option granted date
2	Stock option exercised date
3	Exercise Price Per Share
4	Fair Market Value per share on exercise date
5	Number of Share Transferred

3922

The following form table includes the required fields that must contain values. All indicators are required fields; however, they are not listed below.
Must contain at least one payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Stock option granted date
2	Stock option exercised date
3	Exercise price per share
4	Fair market value per share on exercise date
6	Number of Share Transferred

5498

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Trustee's or Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Issuer	Trustee's or Issuer's TIN
Recipient	Participant's TIN
Recipient	Participant's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
13a	Postponed/late contribution
13c	Code
CF/SF	For participants in CF/SF, this is only required on one of the five submissions.
	State Abbreviation
	State tax withheld
	State income

[5498-ESA](#)

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

[5498-QA](#)

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
-----------------------------------	-------------

Issuer	Trustee's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Trustee's TIN
Recipient	Participant's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Participant's TIN
6	ABLE Basis Eligibility Code
7	ABLE Disability Code

[5498-SA](#)

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Corporation's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Corporation's TIN
Recipient	Employee's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

[5498-TA](#)

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Trustee's or Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Issuer	Trustee's or Issuer's TIN
Recipient	Participant's TIN
Recipient	Participant's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

1	Pilot Program and qualified general contributions
---	---

8027

The following form table includes the suggested fields to test. All indicators are required fields;
however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Employer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code
Issuer	Employer's TIN
Recipient	Establishment's TIN
Recipient	Establishment Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Recipient	Establishment Number
1	Total charged tips for calendar year
2	Total charged receipts showing tips
3	Total amount of service charges of less than 10% paid as wages
4a	Total indirect tip amount
4b	Total direct tip amount
4c	Total tips
5	Gross receipts
6	Tip Percentage Rate
6	Tip Percentage Rate Multiplied by Gross Receipts Amount
7	Tips allocated to an employee.
8	Directly tipped employee count

8596

The following form table includes the suggested fields to test. All indicators are required fields;
however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Contractor	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Contractor	Payer's TIN
Federal Agency	Recipient's TIN
Federal Agency	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
7	Contract Action Date
8	Expected Contract Completion Date
9	Total Contract Obligated Amount
10	Contract Number
11	Government Agency Code
12	Contract Office Number

8955-SSA

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.

Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Administrator	Administrator's EIN
Administrator	Administrator's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Sponsor	Sponsor's EIN
Sponsor	Sponsor's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
Line 7	Total number of participants reported on form
Line 9	Deferred Vested Benefit Participant Info Group

W-2G

The following form table includes the suggested fields to test. All indicators are required fields;

however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Issuer	Payer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number
Issuer	Payer's TIN
Recipient	Winners Name
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code
1	Gambling Reportable winnings amount
2	Date won
3	Type of wager
7	Winnings from Identical Wagers
13	State Abbreviation
15	State tax withheld

Correction

The following form table includes the suggested fields to test. All indicators are required fields; however, they are not listed below.
Must contain at least one non-zero payment amount.

Entity Information or Line Number	Description
Manifest	TransmissionTypeCd: "C"
Issuer	Issuer's Name, Street Address, City or Town, State or Province, Country, ZIP or Foreign Postal Code, and Telephone Number.
Issuer	Issuer's TIN
Recipient	CorrectedInd: "1"
Recipient	PrevSubmittedRecRecipientGrp
Recipient	Include all fields from the original submission with at least one field corrected
Recipient	Recipient's TIN
Recipient	Recipient's Name, Street address, City or Town, State or Province, Country, and ZIP or Foreign Postal Code

Form Specific	Line Numbers
Recipient	Account Number Note: Data is created by the filer. A unique account number must be present if you have multiple 1099s with the same recipient TIN