INTERNAL REVENUE
BULLETIN

HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2026–30
July 20, 2026

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

ADMINISTRATIVE

Notice 2026-21, page 51.

This Notice modifies and supersedes the list of Indian tribes that have settled tribal trust cases between the United States and those Indian tribes. Members of those tribes may receive per capita payments that are excluded from income. Notice 2013–1 Appendix, as modified and superseded by Notice 2019-23 Appendix, is modified and superseded.

Rev. Proc. 2026-18, page 53.

This procedure provides specifications for the private printing of red-ink substitutes for the 2026 revisions of certain information returns. This procedure will be reproduced as the next revision of Publication 1179. Revenue Procedure 2025-22 is superseded.

Finding Lists begin on page ii.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.
This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.
This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.
To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.
This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

Part III

Per Capita Payments from Proceeds of Settlements of Indian Tribal Trust Cases

Notice 2026-21

BACKGROUND

Notice 2013–1, 2013–3 IRB 281, provides guidance on the federal tax treatment of per capita payments that members of Indian tribes receive from proceeds of certain settlements of tribal trust cases between the United States and those Indian tribes. The Appendix to Notice 2013-1 provides a list of Indian tribes that have settled tribal trust cases against the United States. Notice 2019-23 updated the list in the Appendix. Additional tribes have settled tribal trust cases against the United States since publication of Notice 2019–23. This notice further updates the Appendix to reflect the additional settlement agreements.

EFFECT ON OTHER DOCUMENTS

Notice 2013–1 Appendix, as modified and superseded by Notice 2019-23 Appendix, is modified and superseded.

FURTHER INFORMATION

For further information regarding this notice, please contact Carmen Zucker at (212) 436-1441 (not a toll free number).

Appendix

Tribes That Have Entered into Settlement Agreements of Tribal Trust Cases

1. Assiniboine and Sioux Tribes of the Fort Peck Reservation
2. Bad River Band of Lake Superior Chippewa Indians
3. Blackfeet Tribe of the Blackfeet Indian Reservation
4. Bois Forte Band of Chippewa
5. Cachil Dehe Band of Wintun Indians of the Colusa Rancheria
6. Chippewa Cree Tribe of the Rocky Boy’s Reservation, Montana
7. Coeur d’Alene Tribe
8. Confederated Salish and Kootenai Tribes
9. Confederated Tribes of Siletz Indians
10. Confederated Tribes of the Colville Reservation
11. Confederated Tribes of the Goshute Reservation
12. Crow Creek Sioux Tribe
13. Eastern Shawnee Tribe of Oklahoma
14. Hualapai Indian Tribe
15. Iowa Tribe of Kansas and Nebraska
16. Kaibab Band of Paiute Indians of Arizona
17. Kickapoo Tribe of Kansas
18. Lac Courte Oreilles Band of Lake Superior Chippewa Indians
19. Lac du Flambeau Band of Lake Superior Chippewa Indians
20. Leech Lake Band of Ojibwe
21. Lower Brule Sioux Tribe
22. Makah Indian Tribe of the Makah Reservation
23. Mescalero Apache Tribe
24. Minnesota Chippewa Tribe
25. Nez Perce Tribe
26. Nooksack Indian Tribe
27. Northern Cheyenne Tribe of Indians
28. Omaha Tribe of Nebraska
29. Passamaquoddy Tribe of Maine
30. Pawnee Nation
31. Prairie Band of Potawatomi Nation
32. Pueblo of Zia
33. Quechan Tribe of the Fort Yuma Reservation
34. Red Cliff Band of Lake Superior Chippewa Indians
35. Rincon Luiseño Band of Indians
36. Rosebud Sioux Tribe
37. Round Valley Indian Tribes
38. Salt River Pima-Maricopa Indian Community
39. Santee Sioux Tribe of Nebraska
40. Sault Ste. Marie Tribe
41. Shoshone-Bannock Tribes of the Fort Hall Reservation
42. Soboba Band of Luiseno Indians
43. Spirit Lake Dakotah Nation
44. Spokane Tribe of Indians
45. Standing Rock Sioux Tribe
46. Stillaguamish Tribe of Indians
47. Summit Lake Paiute Tribe
48. Swinomish Indian Tribal Community
49. Te-Moak Tribe of Western Shoshone Indians
50. Tohono O’odham Nation
51. Tulalip Tribes
52. Tule River Indian Tribe
53. Ute Indian Tribe of the Uintah and Ouray Reservation
54. Ute Mountain Ute Tribe
55. Winnebago Tribe of Nebraska
56. Qawalangin Tribe of Unalaska
57. Tlingit & Haida Tribes of Alaska
58. Northwestern Band of Shoshone Indians
59. Hoopa Valley Tribe
60. Ak-Chin Indian Community
61. Oglala Sioux Tribe
62. Yurok Tribe
63. Cheyenne River Sioux Tribe
64. Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony
65. Seminole Nation of Oklahoma
66. Otoe-Missouria Tribe of Oklahoma
67. Samish Indian Nation
68. Tonkawa Tribe of Indians of Oklahoma
69. Yakama Nation
70. Miami Tribe of Oklahoma
71. Shoshone Indian Tribe and Northern Arapahoe Indian Tribe of the Wind River Reservation
72. Pueblo of Laguna
73. Navajo Nation
74. Caddo Nation of Oklahoma
75. Gros Ventre and Assiniboine Tribes of the Fort Belknap Indian Reservation
76. Chickasaw Nation
77. Choctaw Nation
78. Klamath Tribe
79. Skokomish Indian Tribe
80. Quinault Indian Nation
81. Southern Ute Indian Tribe
82. Confederated Tribes of the Umatilla Indian Reservation
83. White Earth Nation
84. Kickapoo Tribe of Oklahoma
85. Sisseton Wahpeton Oyate of the Lake Traverse Reservation
86. Grand Traverse Band of Ottawa and Chippewa Indians
87. Muscogee (Creek) Nation of Oklahoma

88. Gila River Indian Community
89. Aleut Community of St. Paul Island
90. San Carlos Apache Tribe
91. Comanche Nation
92. Colorado River Indian Tribes
93. Jicarilla Apache Nation
94. Pueblo of Acoma
95. Penobscot Indian Nation
96. Seminole Tribe of Florida
97. San Luis Rey Indian Water Authority
98. Pechanga Band of Luiseno Mission Indians
99. Cheyenne-Arapaho Tribes
100. Delaware Tribe of Indians
101. Kaw Nation of Oklahoma
102. Native Village of Atka
103. Ute Tribe of Uintah and Ouray Reservation
104. Yankton Sioux Tribe
105. Confederated Tribes of the Warm Springs Reservation
106. Osage Nation
107. Ponca Tribe of Oklahoma
108. Sokaogon Chippewa Community
109. Three Affiliated Tribes of the Fort Berthold Reservation
110. Crow Tribe of Montana
111. Quapaw Tribe of Oklahoma
112. Hopi Tribe
113. White Mountain Apache Tribe of the Fort Apache Reservation
114. Cherokee Nation
115. Little Shell Tribe of Montana

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

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

Rev. Proc. 2026-18

TABLE OF CONTENTS

Part 1
General Information

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

1.1.1
Purpose

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

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

1.1.2
Which Forms Are Covered?

This revenue procedure contains specifications for the following information returns.

Form	Title
1096	Annual Summary and Transmittal of U.S. Information Returns
1097-BTC	Bond Tax Credit
1098	Mortgage Interest Statement
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
1098-E	Student Loan Interest Statement
1098-F	Fines, Penalties, and Other Amounts
1098-Q	Qualifying Longevity Annuity Contract Information
1098-T	Tuition Statement
1098-VLI	Vehicle Loan Interest Statement
1099-A	Acquisition or Abandonment of Secured Property
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-C	Cancellation of Debt
1099-CAP	Changes in Corporate Control and Capital Structure
1099-DA	Digital Asset Proceeds From Broker Transactions
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-LPS	Long-Term Care Premiums Paid Statement
1099-LS	Reportable Life Insurance Sale
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Information
1099-NEC	Nonemployee Compensation
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received From Cooperatives
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
1099-QA	Distributions From ABLE Accounts

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

1.1.3
Scope

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

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

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

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

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

Filers required to file fewer than 10 information returns during a calendar year are encouraged to file the information returns electronically. See the requirements for filing information returns (and providing a copy to a payee) in Pub. 1099, General Instructions for Certain Information Returns, and the current Instructions for Form 1042-S. In addition, you should follow the specifications in Pub. 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide, or Pub. 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.

1.1.4
For More Information

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

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

series, 1096,

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

series, 1096,

Tip: Further information impacting Pub. 1179, such as issues arising after its final release, will be posted on IRS.gov at IRS.gov/Pub1179.

1.1.5
What's New

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

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

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

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

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

New Form 1098-VLI. Information about the new Form 1098-VLI, Vehicle Loan Interest Statement, has been added, as needed. For more information on the Form 1098-VLI, go to IRS.gov/Form1098VLI.

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

New Form 5498-TA. Information about the new Form 5498-TA, Trump Account Contribution Information, has been added, as needed. For more information on the Form 5498-TA, go to IRS.gov/Form5498TA.

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

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

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

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

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

Available Instructions

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

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

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

You can also obtain the latest developments for each of the forms and instructions listed here by going to their information pages at IRS.gov. See the separate instructions for each form on the webpage via the link.

Section 1.2 – Definitions

1.2.1
Form Recipient

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

1.2.2
Filer

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

1.2.3
Substitute Form

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

1.2.4
Substitute Form Recipient Statement (Recipient Statement)

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

1.2.5
Composite Substitute Statement

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

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

1.3.1
Introduction

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

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

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

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

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

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

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

1.3.2
Logos, Slogans, and Advertisements

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

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

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

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

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

or email them to substituteforms@irs.gov.

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

1.3.3
Copy A Specifications

Proposed substitutes of Copy A must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable.

Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return.

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

1.3.4 Copy B and Copy C Specifications

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

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

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

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

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

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

Part 2
Specifications for Substitute Forms 1096 and Copies A of Forms 1097-BTC, 1098, 1099, 3921, 3922, and 5498 (All Filed With the IRS)

Section 2.1 – Specifications

2.1.1 Online Fillable Forms

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

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

These forms in their fillable formats can be found at IRS.gov/FormsPubs.

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

- Copy A of privately printed substitutes of the forms listed above must be exact replicas of the official forms with respect to layout and content. Use the official form, found on IRS.gov, printed actual size on an 8½ inch by 11 inch sheet of paper. The forms will print one to a page.
- All printing must be in high quality nongloss black ink.
- Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.

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

2.1.2 General Requirements

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

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

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

Use of chemical transfer paper for Copy A is acceptable.

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

2.1.3
Color and Paper Quality

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

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

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent–g/m^2	75
A tolerance of ±5 pct. is allowed.	
Stiffness: Average, each direction, not less than-milligrams	50
Tearing strength: Average, each direction, not less than-grams	40
Opacity: Average, not less than-percent	82
Thickness: Average-inch	0.0038
Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
Porosity: Average, not less than-seconds	10
Finish (smoothness): Average, each side-seconds	20-55
For information only, the Sheffield equivalent-units	170-100
Dirt: Average, each side, not to exceed-parts per million	8

2.1.4
Chemical Transfer Paper

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

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

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

2.1.5
Printing

All print on Copy A of Forms 1098, 1098-E, 1098-F, 1098-Q, 1098-T, 1098-VLI, 1099-A, 1099-B, 1099-C, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LPS, 1099-LS, 1099-MISC,

1099-NEC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 1099-SB, 3921, 5498, and 5498-TA; and the print on Form 1096 above the statement, "Return this entire page to the Internal Revenue Service. Photocopies are not acceptable." must be in Flint J-6983 red OCR dropout ink or an exact match. However, the 4-digit form identifying number must be in nonreflective carbon-based black ink in OCR A font.

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

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

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

Separation between fields must be 0.1 inch.

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

2.1.6
OCR Specifications

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

The following testers and ranges are acceptable.

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

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

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

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

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

2.1.7
Typography

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

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

2.1.8
Dimensions

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

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

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

These measurements are constant for certain Forms 1098, 1099, and 5498. These measurements are shown only once in this publication, on Form 1097-BTC (*Exhibit B*) 2-to-a-page, and on Form 1098-E (*Exhibit E*) 3-to-a-page.

Exceptions to these measurements and form-specific measurements are shown on the rest of the exhibits.

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

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

2.1.9
Perforation

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

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

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

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

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

2.1.10
Required Inclusions/ Exclusions

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

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

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

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

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

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

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

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

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

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

2.2.1 Recipient Information

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

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

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

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

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

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

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

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

2.2.2 Account Number Box

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

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

2.2.3 Specifications and Restrictions

- Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS. The size specified does not include pinfeed holes. Pinfeed holes must not be present on forms filed with the IRS.
- Do **not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- Do **not** use dollar signs ($), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. **Exception.** Use decimal points to indicate dollars and cents (for example, 2000.00 is acceptable).
- Do **not** use apostrophes ('), asterisks (*), or other special characters on the payee name line.
- Do **not** fold Forms 1097-BTC, 1098, 1099, 3921, 3922, or 5498 mailed to the IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the machine used in IRS processing.
- Do **not** staple Forms 1096 to the transmitted returns. Any staple holes near the return code number may impair the IRS's ability to machine scan these types of documents.
- Do **not** type other information on Copy A.
- Do **not** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W-2G).

2.2.4 Where To File

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

Part 3
Specifications for Substitute Form W-2G (Filed With the IRS)

Section 3.1 – General

3.1.1
Purpose

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

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

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

3.2.1
Substitute Form W-2G (Copy A)

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

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

Item	Substitute Form W-2G (Copy A)
Paper Color and Quality	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05). The paper must consist substantially of bleached chemical wood pulp. It must be free from unbleached or ground wood pulp or post-consumer recycled paper. It must also be suitably sized to accept ink without feathering.
Ink Color and Quality	All printing must be in a high quality nongloss black ink.
Typography	The type must be substantially identical in size and shape to the official form. All rules on the document are either 1/2 point (0.007 inch), 1 point (0.015 inch), or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules to the top edge.
Dimensions	The official form is 8 inches wide x 5 1/2 inches deep, exclusive of a snap stub. Any substitute Copy A can be between 8 inches and 8 1/2 inches wide by 5 inches deep. The snap feature is not required on substitutes. All margins must be free of print. There is a 0.33-inch top margin from the top of the corrected box and a 1/2-inch left margin. If the top and left margins are properly aligned, the right margin for all forms will be correct. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.
Hot Wax and Cold Carbon Spots	Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

Item	Substitute Form W-2G (Copy A)
Printer's Symbol	The GPO symbol must not be printed on substitute Forms W-2G. Instead, the EIN of the form's printer must be printed in the bottom margin on the face of each individual Copy A on a sheet. The form must not contain the statement "IRS approved" or any similar statement.
Cat. No.	The Cat. No. shown on Form W-2G is used for IRS distribution purposes and should not be printed on any substitute forms.

Part 4
Substitute Statements to Form Recipients and Form Recipient Copies

Section 4.1 – Specifications

4.1.1 Introduction

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

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

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

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

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

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

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

1. Short-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part I**, with **box A** checked for Form 1099-B or **Part I**, with **box G** checked for Form 1099-DA.

2. Short-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part I**, with **box B** checked for Form 1099-B or **Part I**, with **box H** checked for Form 1099-DA.

3. Long-term transactions for which basis **is** reported to the IRS—Report on Form 8949, **Part II**, with **box D** checked for Form 1099-B or **Part II**, with **box J** checked for Form 1099-DA.

4. Long-term transactions for which basis **is not** reported to the IRS—Report on Form 8949, **Part II**, with **box E** checked for Form 1099-B or **Part II**, with **box K** checked for Form 1099-DA.

5. Transactions for which basis **is not** reported to the IRS and for which short-term or long-term determination is unknown (to broker). You must determine short term or long term based on your records and report on Form 8949, **Part I**, with **box B or box H** checked, or on Form 8949, **Part II**, with **box E or box K** checked, as appropriate.

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

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

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

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

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

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

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

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

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

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

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

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

- The tax year, form number, and form name must be the same as on the official form and must be displayed prominently together in one area on the statement. For example, they may be shown in the upper right part of the statement.

- The statement must contain the same information as the official IRS form, such as aggregate amounts paid to the form recipient; any backup withholding; the name, address, and TIN of the filer and of the recipient; and any other information required by the official form.

- Each substitute recipient statement for Forms W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-VLI, 1099-A, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-K, 1099-INT, 1099-LPS, 1099-LS, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-NEC, 1099-Q, 1099-R (for qualified long-term care insurance contracts under combined arrangements only), 1099-S, 1099-SA, 1099-SB, and 5498-SA must include the direct access telephone number of an individual who can answer questions about the statement.

- Include the telephone number conspicuously anywhere on the recipient statement. Although not required, payers reporting on Forms 1099-QA, 1099-R (payments other than qualified long-term care insurance contracts under combined arrangements), 3921, 3922, 5498, 5498-ESA, 5498-QA, and 5498-TA are encouraged to furnish telephone numbers at which recipients of the form(s) can reach a person familiar with the information reported.

- All applicable money amounts and information, including box numbers required to be reported to the form recipient, must be titled on the recipient statement in substantially the same manner as those on the official IRS form. The box caption "**Federal income tax withheld**" must be in boldface type on the recipient statement.

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

  Note: You cannot make this change on Copy A.

- If federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B and Copy C must be furnished to the recipient. If federal income tax is not withheld, only Copy C of Forms 1099-R and W-2G must be furnished. However, for Form 1099-R, instructions similar to those on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099-R to the recipient.

- You must provide appropriate instructions to the form recipient similar to those on the official IRS form, to aid in the proper reporting on the form recipient's income tax return. For payments reported on Forms 1099-B, 1099-CAP, and 1099-DA, the requirement to include instructions substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions for all Forms 1099-B, 1099-CAP, and 1099-DA statements required to be furnished in a calendar year.

- If you use carbonless sets to produce recipient statements, the quality of each copy in the set must meet the following standards.

    1. All copies must be clearly legible.

    2. All copies must be able to be photocopied.

    3. Fading must not diminish legibility and the ability to photocopy.

- In general, black chemical transfer inks are preferred, but other colors are permitted if the above standards are met. Hot wax and cold carbon spots are not permitted on any of the internal form plies. The back of a mailer top envelope ply may contain these spots.

- For reporting state income tax withholding and state payments, you may add an additional box(es) to recipient copies, as appropriate. In addition, the state withholding information may be provided separately and apart from the other information in the event the recipient must attach a copy to the recipient's tax return. **Note:** You cannot make this change on Copy A.

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

- If an institution insurer uses a third-party service provider to file Form 1098-T, then in addition to the institution's or insurer's name, address, and telephone number, the same information may be included for the third-party service provider in the space provided on the form.

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

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

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

Section 4.2 – Composite Statements

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

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

- Form 1099-B.

- Form 1099-DA.

- Form 1099-DIV (except for section 404(k) dividends).

- Form 1099-INT (except for interest reportable under section 6041).

- Form 1099-MISC (only for royalties or substitute payments in lieu of dividends and interest).

- Form 1099-OID.

- Form 1099-PATR.
- Form 1099-S (only for royalties).

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

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

- All information pertaining to a particular type of payment must be located and blocked together on the form and separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the Form 1099-INT information must be presented separately from the Form 1099-DIV information.
- The composite recipient statement must prominently display the form number and form name of the official IRS form together in one area at the beginning of each appropriate block of information. The tax year must only be placed on each block of information if it is not prominently displayed elsewhere on the page on which the information appears.
- Any information required by the official IRS forms that would otherwise be repeated in each information block is required to be listed only once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts (for example, federal income tax withheld) or to any other information that applies to money amounts.
- A composite statement is an acceptable substitute only if the type of payment, and the recipient's tax obligation with respect to the payment, is as clear as if each required statement were furnished separately on an official form.

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

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

Exceptions.

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

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

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

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

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

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

4.3.2
Added Legend for Providing Additional Form 1099-B Information

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

Section 4.4 – Required Legends

4.4.1
Required Legends for Forms 1098

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

- Form 1098:

    1. "The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for the mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a nondeductible item."

    2. "**Caution.** The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."

- Form 1098-C: Copy B — "In order to take a deduction of more than $500 for this contribution, you must attach this copy to your federal tax return. **Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**" Copy C — "This information is being furnished to the IRS unless box 7 is checked."

- Form 1098-E: “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.”

- Forms 1098-F: “This is important tax information and is being furnished to the IRS.”

- Form 1098-Q: “This information is being furnished to the IRS.”

- Form 1098-T: “This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.”

- Form 1098-VLI:

  1. “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for vehicle loan interest.”

  2. “***Caution:** The amount shown may not be fully deductible by you. Limits based on the amount of interest paid, your income, and the passenger vehicle may apply. Generally, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.”

4.4.2
Required Legends for Forms 1099 and W-2G

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

- Forms 1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, and 1099-QA: Copy B—

- “This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.”

- Form 1099-LS: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C—“Copy C is provided to you for information only. Only the payment recipient is required to report this information on a tax return.”

- Forms 1099-LPS and 1099-LTC: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.” Copy C — “Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return.”

- Form 1099-R: Copy B—**“Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.”** Copy C—“This information is being furnished to the IRS.”

- Forms 1099-S and 1099-SB: Copy B—“This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported."

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

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

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

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

4.5.1
Copies

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

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

4.5.2 Arrangement of Assembly

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

Form	Title
1098	Copy B "For Payer/Borrower."
1098-C	Copy B "For Donor"; Copy C "For Donor's Records."
1098-F	Copy B "For Payer."
1098-Q, 5498, and 5498-SA	Copy B "For Participant."
1098-T	Copy B "For Student."
1098-VLI	Copy B "For Payer of Record."
1098-E and 1099-A	Copy B "For Borrower."
1097-BTC, 1099-PATR, 1099-Q, and 1099-QA	Copy B "For Recipient."
1099-C	Copy B "For Debtor."
1099-CAP	Copy B "For Shareholder."
1099-B, 1099-DA, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-NEC, and 1099-OID	Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required."
1099-K	Copy 1 "For State Tax Department"; Copy B "For Payee"; Copy 2 "To be filed with the recipient's state income tax return, when required."
1099-LS	Copy B "For Payment Recipient"; Copy C "For Issuer"
1099-LPS and 1099-LTC	Copy B "For Policyholder"; Copy C "For Insured"
1099-R	Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return"; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required."
1099-S	Copy B "For Transferor."
1099-SA	Copy B "For Recipient."
1099-SB	Copy B "For Seller."
3921	Copy B "For Employee"; Copy C "For Corporation."
3922	Copy B "For Employee."
5498-ESA, 5498-QA, and 5498-TA	Copy B "For Beneficiary."
W-2G	Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return."; Copy C" For Winner's Records"; Copy 2 "Attach this copy to your state, city, or local income tax return, if required."; Copy D "For Payer".
1042-S	Copy B "For Recipient"; Copy C "For Recipient" and "Attach to any federal tax return you file"; Copy D "For Recipient" and "Attach to any state tax return you file"

4.5.3 Perforations

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

Section 4.6 – Electronic Delivery of Recipient Statements

4.6.1 Electronic Recipient Statements

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

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

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

4.6.2 Consent

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

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

4.6.3
Format, Posting, and Notification

Additionally, you must:

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

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

For more information, see Regulations section 31.6051-1(j). For electronic furnishing of:

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

Part 5
Additional Instructions for Substitute Forms 1097-BTC, 1098, 1099, 5498, W-2G, and 1042-S

Section 5.1 – Paper Substitutes for Form 1042-S

5.1.1
Paper Substitutes

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

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

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

5.1.2
Revisions

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

5.1.3 Obtaining Copies

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

5.1.4 Instructions for Withholding Agents

- Only original forms may be filed with the IRS. Photocopies are not acceptable.
- The term “Recipient’s U.S. TIN” for an individual means the SSN, ITIN, or ATIN, consisting of nine digits separated by hyphens as follows: 000-00-0000; for all other recipients, it means the EIN or qualified intermediary employer identification number (QI-EIN). The QI-EIN designation includes a withholding foreign partnership employer identification number (WP-EIN), and a withholding foreign trust employer identification number (WT-EIN). The EIN, QI-EIN, WP-EIN, and WT-EIN consist of nine digits separated by a hyphen as follows: 00-0000000. The TIN must be in one of these formats. **Note:** Digits must be separated by hyphens on paper statements in the formats listed.
- The term “Recipient’s GIIN” means the global intermediary identification number (GIIN) assigned to a recipient that is a participating foreign financial institution (FFI) (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or other entity for chapter 4 purposes.

  Note: A GIIN consists of nineteen characters as follows: XXXXXX.XXXXX.XX.XXX (6 characters followed by a period, 5 characters followed by a period, 2 characters followed by a period, and 3 final characters).
- Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ink and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
- The “UNIQUE FORM IDENTIFIER,” “AMENDED,” and “AMENDMENT NO.” boxes must be printed at the top center of the form under the title.
- Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the IRS. The dimensions are found in *Section 5.1.5*. Computer cards are acceptable, provided they meet all requirements regarding layout, content, and size.
- The OMB number must be printed in the format “OMB No. 1545-XXXX.” Use the appropriate OMB number from the most recent revision of the original IRS form.

5.1.5 Substitute Form 1042-S Format Requirements

Property	Substitute Form 1042-S Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. The GPO symbol must be deleted. The exact dimensions are found below. The Cat. No. must be removed and replaced with the form printer’s EIN or the vendor code (preferred). See *Section 2.1.10*.
Box Entries	Only one type of income may be represented on Copies A, B, C, and D submitted to the IRS or furnished to recipients. All boxes on Copy A filed with the IRS, and Copies B, C, and D furnished to recipients on the substitute form must conform to the official IRS form.
Color and Quality of Ink	All printing must be in high quality nongloss black ink.

Property	Substitute Form 1042-S Format Requirements
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015 inch) or 3 point (0.045 inch). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Assembly	If all four parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "for Internal Revenue Service"; and Copies B, C, and D "for Recipient."
Color Quality of Paper	Paper for Copy A must be white chemical wood bond, or equivalent, 20 pounds (basis 17 x 22-500), plus or minus 5% (0.05); or offset book paper, 50 pounds (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleached chemical wood pulp or recycled printed paper. It must also be suitably sized to accept ink without feathering.
Dimensions	• The dimensions for substitute Copies A, B, C, and D must match the IRS Form 1042-S in size and format. • The official form is 8 inches wide x 11 inches deep, exclusive of a 1/2-inch snap stub on the left side of the form. The snap feature is not required on substitutes. • Copies A, B, C, and D must conform to the official IRS form. No size variations are permitted.
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file.

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

5.2.1
OMB Requirements

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

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

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

5.2.2
Substitute Form Requirements

The OMB requirements for substitute IRS forms are:

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

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

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

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

5.2.3
Required Explanation to Users

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

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

Section 5.3 – Ordering Forms and Instructions

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

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

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

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

Section 5.4 – Effect on Other Revenue Procedures

5.4.1
Other Revenue Procedures

Revenue Procedure 2025-22, 2025-30, I.R.B. 200, dated July 21, 2025, is superseded by this revenue procedure.

Part 6
Exhibits

Section 6.1 – Exhibits of Forms in This Revenue Procedure

6.1.1
Purpose

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

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

Exhibit B contains the general measurements for forms printed 2-to-a-page. All 2-to-a-page forms, except Form 1099-B, are 4.5 inches in height within the border lines. Form 1099-B is 4.67 inches in height within the border lines.

Exhibit E contains the general measurements for forms printed 3-to-a-page. All 3-to-a-page forms are 2.83 inches in height within the border lines.

The printed area of all forms is 7.3 inches wide.

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

6.1.2
Guidelines

Keep in mind the following guidelines when printing substitute forms.

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

6.2
Exhibits

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

Exhibit A

Form 1096

0.67 in

Do Not Staple 6969

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

7.30 in

1.33 in

2.16 in

4.92 in

Name of person to contact	Telephone number
Email address	Fax number

For Official Use Only

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
1.50 in	1.30 in	1.20 in	1.40 in	1.90 in

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
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
1099-K 10	1099-LPS 2B	1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
5498-ESA 72	5498-QA 2A	5498-SA 27	5498-TA 3B													
☐	☐	☐	☐													

11.00 in

0.25 in

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.

8.00 in

Signature **Title** **Date**

Instructions

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

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

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

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

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

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

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

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

Where To File

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

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	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.

For more information and the Privacy Act and Paperwork Reduction Act Notice, see Pub. 1099. Cat. No. 14400O Form **1096** (2026) Created 12/15/25

Exhibit B

Form 1097-BTC

6.52 in

5050 ☐ VOID ☐ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1.33 in	1 Total $ 2a Code	OMB No. 1545-2197 Form **1097-BTC** (Rev. April 2025) For calendar year ______	**Bond Tax Credit**
	2b Unique identifier 2.80 in		
FORM 1097-BTC ISSUER'S TIN / RECIPIENT'S TIN	3 Bond type 1.40 in	4	
RECIPIENT'S name 3.40 in 4.50 in	5a January $	5b February $	**Copy A** **For Internal Revenue Service Center**
Street address (including apt. no.)	5c March $	5d April $	
	5e May $	5f June $	
City or town, state or province, country, and ZIP or foreign postal code 7.30 in	5g July $	5h August $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Form 1097-BTC issuer is (check one): 1.17 in	5i September $	5j October $	
0.16 in ☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported 0.22 in	5k November $	5l December $	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others 0.36 in	6 Comments		

Form **1097-BTC** (Rev. 4-2025) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service

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1.00 in

5050 ☐ VOID ☐ CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total $ 2a Code	OMB No. 1545-2197 Form **1097-BTC** (Rev. April 2025) For calendar year ______	**Bond Tax Credit**
	2b Unique identifier		
FORM 1097-BTC ISSUER'S TIN / RECIPIENT'S TIN	3 Bond type	4	
RECIPIENT'S name	5a January $	5b February $	**Copy A** **For Internal Revenue Service Center**
Street address (including apt. no.)	5c March $	5d April $	
	5e May $	5f June $	
City or town, state or province, country, and ZIP or foreign postal code	5g July $	5h August $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Form 1097-BTC issuer is (check one):	5i September $	5j October $	
☐ Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported	5k November $	5l December $	
☐ An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others	6 Comments		

Form **1097-BTC** (Rev. 4-2025) Cat. No. 54293T www.irs.gov/Form1097BTC Department of the Treasury - Internal Revenue Service

Exhibit C

Form 1098

8181 ☐ VOID ☐ CORRECTED

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

Form **1098** (Rev. 4-2025) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

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8181 ☐ VOID ☐ CORRECTED

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

Form **1098** (Rev. 4-2025) Cat. No. 14402K www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service

Exhibit D

7878 ☐ VOID ☐ CORRECTED

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

1 Date of contribution

OMB No. 1545-1959

Form **1098-C**

(Rev. April 2025)

For calendar year

2a Odometer mileage

Contributions of Motor Vehicles, Boats, and Airplanes

2b Year | **2c** Make | **2d** Model

DONEE'S TIN

DONOR'S TIN

3 Vehicle or other identification number

2.80 in

2.44 in

DONOR'S name

3.40 in

4a ☐ Donee certifies that vehicle was sold in arm's length transaction to unrelated party

Street address (including apt. no.)

4b Date of sale

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

6.83 in

4c Gross proceeds from sale (see instructions)

$

Copy A

For Internal Revenue Service Center

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

www.irs.gov/Form1099

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

0.54 in

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 . . . . ☐

0.05 in

7.30 in

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

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

Exhibit E

Form 1098-E

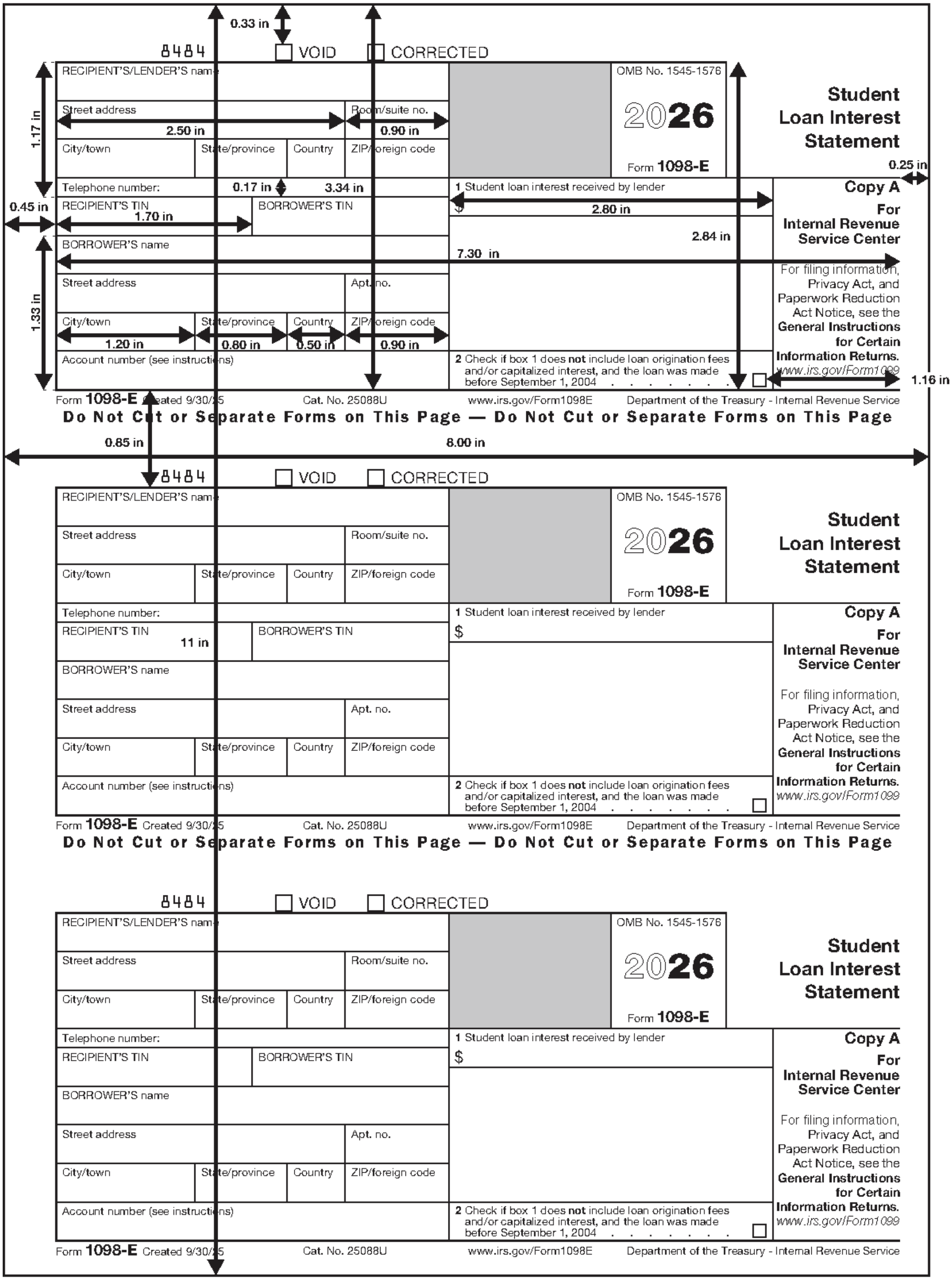

Exhibit F

Form 1098-F

0303 ☐ VOID ☐ CORRECTED

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

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

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0303 ☐ VOID ☐ CORRECTED

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

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

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0303 ☐ VOID ☐ CORRECTED

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

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

Exhibit G

Form 1098-Q

7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 1.33 in	ISSUER'S TIN	OMB No. 1545-2234	**Qualifying Longevity Annuity Contract Information**
	PARTICIPANT'S TIN 0.50 in	Form **1098-Q** (Rev. April 2025)	
	1a Annuity amount on start date $	For calendar year ______	
0.67 in	**1b** Annuity start date 0.42 in	**2** Check if start date may be accelerated ☐	**Copy A For Internal Revenue Service Center**
	3 Total premiums 0.42 in $	**4** FMV of QLAC $	
PARTICIPANT'S name	**5a** January $ dd	**5b** February 0.33 in $ dd	
Street address (including apt. no.) 0.67 in	**5c** March $ dd	**5d** April $ dd	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
	5e May $ dd	**5f** June $ dd	
City or town, state or province, country, and ZIP or foreign postal code 0.33 in	**5g** July $ dd	**5h** August $ dd	
Account number (see instructions) 0.50 in / Plan number	**5i** September $ dd	**5j** October $ dd	
	5k November $ dd	**5l** December $ dd	www.irs.gov/Form1099
Name of plan 0.50 in / Plan sponsor's EIN	1.00 in 0.40 in		

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

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7474 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S TIN	OMB No. 1545-2234	**Qualifying Longevity Annuity Contract Information**
	PARTICIPANT'S TIN	Form **1098-Q** (Rev. April 2025)	
	1a Annuity amount on start date $	For calendar year ______	
	1b Annuity start date	**2** Check if start date may be accelerated ☐	**Copy A For Internal Revenue Service Center**
	3 Total premiums $	**4** FMV of QLAC $	
PARTICIPANT'S name	**5a** January $ dd	**5b** February $ dd	
Street address (including apt. no.)	**5c** March $ dd	**5d** April $ dd	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
	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	www.irs.gov/Form1099
Name of plan / Plan sponsor's EIN			

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

Exhibit H

Form 1098-T

8383 ☐ VOID ☐ CORRECTED

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

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

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8383 ☐ VOID ☐ CORRECTED

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

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

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8383 ☐ VOID ☐ CORRECTED

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

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

Exhibit I

Reserved for future use

Exhibit J

8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 Form **1099-A** (Rev. April 2025) For calendar year ______	**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**
BORROWER'S name	**3**	**4** Fair market value of property $	
Street address (including apt. no.)	**5** Check if the borrower was personally liable for repayment of the debt . . . . ☐		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code	**6** Description of property		
Account number (see instructions)			1.30 in *www.irs.gov/Form1099*

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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8080 ☐ VOID ☐ CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 Form **1099-A** (Rev. April 2025) For calendar year ______	**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**
BORROWER'S name	**3**	**4** Fair market value of property $	
Street address (including apt. no.)	**5** Check if the borrower was personally liable for repayment of the debt . . . . ☐		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code	**6** Description of property		
Account number (see instructions)			*www.irs.gov/Form1099*

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 Form **1099-A** (Rev. April 2025) For calendar year ______	**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**
BORROWER'S name	**3**	**4** Fair market value of property $	
Street address (including apt. no.)	**5** Check if the borrower was personally liable for repayment of the debt . . . . ☐		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code	**6** Description of property		
Account number (see instructions)			*www.irs.gov/Form1099*

Form **1099-A** (Rev. 4-2025) Cat. No. 14412G www.irs.gov/Form1099A Department of the Treasury - Internal Revenue Service

Exhibit K

Form 1099-B

7979 VOID CORRECTED

PAYER'S name
Street address | Room or suite no.
City or town | Telephone number
State or province | Country | ZIP or foreign postal code
PAYER'S TIN | RECIPIENT'S TIN
RECIPIENT'S name
Street address | Apt. no.
City or town
State or province | Country | ZIP or foreign postal code
0.60 in
Account number (see instructions) | 2nd TIN not.
CUSIP number | FATCA filing requirement
14 State name | 15 State identification no. | 16 State tax withheld $ $

Applicable checkbox on Form 8949
OMB No. 1545-0715
2026
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
1d Proceeds $ | 1e Cost or other basis $
1f Accrued market discount $ | 1g Wash sale loss disallowed $
2 Short-term gain or loss / Long-term gain or loss / Ordinary | 3 Check if proceeds from: Collectibles / QOF
4 Federal income tax withheld $ | 5 Check if noncovered security
6 Reported to IRS: Gross proceeds / Net proceeds | 7 Check if loss is not allowed based on amount in 1d
8 Profit or (loss) realized in 2026 on closed contracts $ | 9 Unrealized profit or (loss) on open contracts—12/31/2025 $
10 Unrealized profit or (loss) on open contracts—12/31/2026 $ | 11 Aggregate profit or (loss) on contracts $
12 Check if basis reported to IRS | 13 Bartering $
1.56 in

Copy A

For Internal Revenue Service Center

1.20 in

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

2.60 in

4.06 in

www.irs.gov/Form1099

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

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7979 VOID CORRECTED

PAYER'S name
Street address | Room or suite no.
City or town | Telephone number
State or province | Country | ZIP or foreign postal code
PAYER'S TIN | RECIPIENT'S TIN
RECIPIENT'S name
Street address | Apt. no.
City or town
State or province | Country | ZIP or foreign postal code
Account number (see instructions) | 2nd TIN not.
CUSIP number | FATCA filing requirement
14 State name | 15 State identification no. | 16 State tax withheld $ $

Applicable checkbox on Form 8949
OMB No. 1545-0715
2026
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
1d Proceeds $ | 1e Cost or other basis $
1f Accrued market discount $ | 1g Wash sale loss disallowed $
2 Short-term gain or loss / Long-term gain or loss / Ordinary | 3 Check if proceeds from: Collectibles / QOF
4 Federal income tax withheld $ | 5 Check if noncovered security
6 Reported to IRS: Gross proceeds / Net proceeds | 7 Check if loss is not allowed based on amount in 1d
8 Profit or (loss) realized in 2026 on closed contracts $ | 9 Unrealized profit or (loss) on open contracts—12/31/2025 $
10 Unrealized profit or (loss) on open contracts—12/31/2026 $ | 11 Aggregate profit or (loss) on contracts $
12 Check if basis reported to IRS | 13 Bartering $

Copy A

For Internal Revenue Service Center

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

www.irs.gov/Form1099

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

Exhibit L

Form 1099-C

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	Cancellation of Debt
	2 Amount of debt discharged $	Form 1099-C (Rev. April 2025)	
	3 Interest, if included in box 2 $	For calendar year ____	
CREDITOR'S TIN / DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center
DEBTOR'S name			For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
Street address (including apt. no.)	5 Check here if the debtor was personally liable for repayment of the debt . . . . ☐		1.30 in
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 $	www.irs.gov/Form1099

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

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8585 ☐ VOID ☐ CORRECTED

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	Cancellation of Debt
	2 Amount of debt discharged $	Form 1099-C (Rev. April 2025)	
	3 Interest, if included in box 2 $	For calendar year ____	
CREDITOR'S TIN / DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center
DEBTOR'S name			For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
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 $	www.irs.gov/Form1099

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

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8585 ☐ VOID ☐ CORRECTED

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	Cancellation of Debt
	2 Amount of debt discharged $	Form 1099-C (Rev. April 2025)	
	3 Interest, if included in box 2 $	For calendar year ____	
CREDITOR'S TIN / DEBTOR'S TIN	4 Debt description		Copy A For Internal Revenue Service Center
DEBTOR'S name			For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
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 $	www.irs.gov/Form1099

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

Exhibit M

Form 1099-DA

7A7A ☐ VOID ☐ CORRECTED

FILER'S name Street address / Room or suite no. City or town / Telephone number State or province / Country / ZIP or foreign postal code	Applicable checkbox on Form 8949	OMB No. 1545-2330 2026 Form **1099-DA**	**Digital Asset Proceeds From Broker Transactions**
	1a Code for digital asset		
	1b Name of digital asset		**Copy A**
FILER'S TIN / RECIPIENT'S TIN	**1c** Number of units		**For Internal Revenue Service Center**
RECIPIENT'S name	**1d** Date acquired	**1e** Date sold or disposed	
Street address / Apt. no.	**1f** Proceeds $	**1g** Cost or other basis $	
City or town	**1h** Accrued market discount $	**1i** Wash sale loss disallowed $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
State or province / Country / ZIP or foreign postal code	**2** Check if basis reported to IRS ☐	**3a** Reported to IRS: ☐ Gross proceeds ☐ Net proceeds	
Account number **0.10 in**			
CUSIP number **0.20 in**	**3b** Check if proceeds from: ☐ Reserved for future use ☐ QOF	**4** Federal income tax withheld $	
5 Check if loss is not allowed based on amount in 1f ☐ / **6** Gain or loss: ☐ Short-term ☐ Long-term ☐ Ordinary	**7** Check if 1f is only cash **0.16 in** ☐	**8** Check if broker relied on customer-provided acquisition information ☐	
9 Check if digital asset is a noncovered security ☐ / **10**	**0.10 in**	**11a** Check if gross proceeds reported in 1f is an aggregate amount for: ☐ Qualifying stablecoins ☐ Specified NFTs	www.irs.gov/Form1099
11b If 11a checked, number of transactions / **11c** Aggregate gross proceeds of specified NFTs attributable to first sales by a creator or minter $	**12a** Number of units transferred in	**12b** If transferred in, provide transfer-in date	**13**
14 State name	**15** State identification no.	**16** State tax withheld $ $	

6.75 in

Form **1099-DA** Created 9/3/25 Cat. No. 73567I www.irs.gov/Form1099DA Department of the Treasury - Internal Revenue Service

Exhibit N

Form 1099-DIV

9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1a Total ordinary dividends $	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year ____		**Dividends and Distributions**
	1b Qualified dividends $			
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $		**Copy A For Internal Revenue Service Center**
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain $	2d Collectibles (28%) gain $	
		2e Section 897 ordinary dividends $	2f Section 897 capital gain $	**File with Form 1096.**
RECIPIENT'S name		3 Nondividend distributions $	4 Federal income tax withheld $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
		5 Section 199A dividends $	6 Investment expenses $	
Street address (including apt. no.)		7 Foreign tax paid $	8 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code		9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
	11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
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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9191 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1a Total ordinary dividends $	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year ____		**Dividends and Distributions**
	1b Qualified dividends $			
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $		**Copy A For Internal Revenue Service Center**
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain $	2d Collectibles (28%) gain $	
		2e Section 897 ordinary dividends $	2f Section 897 capital gain $	**File with Form 1096.**
RECIPIENT'S name		3 Nondividend distributions $	4 Federal income tax withheld $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
		5 Section 199A dividends $	6 Investment expenses $	
Street address (including apt. no.)		7 Foreign tax paid $	8 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code		9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
	11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
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

Exhibit O

Form 1099-G

8686 ☐ VOID ☐ CORRECTED

PAYER'S name Street address / Room/suite no. City/town / State/province / Country / ZIP/foreign code Telephone number:		**1** Unemployment compensation $ **2** State or local income tax refunds, credits, or offsets $		OMB No. 1545-0120 Form **1099-G** (Rev. December 2026) For calendar year ____		**Certain Government Payments**
PAYER'S TIN	RECIPIENT'S TIN	**3** Box 2 amount is for tax year		**4** Federal income tax withheld $		**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		**5** RTAA payments $		**6** Taxable grants $		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
Street address / Apt. no.		**7** Agriculture payments $		**8** Check if box 2 is trade or business income ☐		
City/town / State/province / Country / ZIP/foreign code		**9** Market gain $		**10** Family leave benefits $		
Account number (see instructions)	2nd TIN not. ☐	**11a** State	**11b** State identification no.	**12** State income tax withheld $ $		*www.irs.gov/Form1099*

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

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8686 ☐ VOID ☐ CORRECTED

PAYER'S name Street address / Room/suite no. City/town / State/province / Country / ZIP/foreign code Telephone number:		**1** Unemployment compensation $ **2** State or local income tax refunds, credits, or offsets $		OMB No. 1545-0120 Form **1099-G** (Rev. December 2026) For calendar year ____		**Certain Government Payments**
PAYER'S TIN	RECIPIENT'S TIN	**3** Box 2 amount is for tax year		**4** Federal income tax withheld $		**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		**5** RTAA payments $		**6** Taxable grants $		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
Street address / Apt. no.		**7** Agriculture payments $		**8** Check if box 2 is trade or business income ☐		
City/town / State/province / Country / ZIP/foreign code		**9** Market gain $		**10** Family leave benefits $		
Account number (see instructions)	2nd TIN not. ☐	**11a** State	**11b** State identification no.	**12** State income tax withheld $ $		*www.irs.gov/Form1099*

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

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8686 ☐ VOID ☐ CORRECTED

PAYER'S name Street address / Room/suite no. City/town / State/province / Country / ZIP/foreign code Telephone number:		**1** Unemployment compensation $ **2** State or local income tax refunds, credits, or offsets $		OMB No. 1545-0120 Form **1099-G** (Rev. December 2026) For calendar year ____		**Certain Government Payments**
PAYER'S TIN	RECIPIENT'S TIN	**3** Box 2 amount is for tax year		**4** Federal income tax withheld $		**Copy A** **For Internal Revenue Service Center**
RECIPIENT'S name		**5** RTAA payments $		**6** Taxable grants $		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
Street address / Apt. no.		**7** Agriculture payments $		**8** Check if box 2 is trade or business income ☐		
City/town / State/province / Country / ZIP/foreign code		**9** Market gain $		**10** Family leave benefits $		
Account number (see instructions)	2nd TIN not. ☐	**11a** State	**11b** State identification no.	**12** State income tax withheld $ $		*www.irs.gov/Form1099*

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

Exhibit P

Form 1099-INT

9292 ☐ VOID ☐ CORRECTED

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

Payer's RTN (optional)

OMB No. 1545-0112

Form **1099-INT**

(Rev. January 2024)

For calendar year ______

Interest Income

1 Interest income $

2 Early withdrawal penalty $

Copy A

For Internal Revenue Service Center

PAYER'S TIN

RECIPIENT'S TIN

3 Interest on U.S. Savings Bonds and Treasury obligations $

File with Form 1096.

RECIPIENT'S name

4 Federal income tax withheld $

5 Investment expenses $

Street address (including apt. no.)

6 Foreign tax paid $

7 Foreign country or U.S. territory

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 Tax-exempt interest $

9 Specified private activity bond interest $

10 Market discount $

11 Bond premium $

FATCA filing requirement ☐

12 Bond premium on Treasury obligations $

13 Bond premium on tax-exempt bond $

Account number (see instructions)

2nd TIN not. ☐

14 Tax-exempt and tax credit bond CUSIP no.

15 State

16 State identification no.

17 State tax withheld $ $

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

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9292 ☐ VOID ☐ CORRECTED

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

Payer's RTN (optional)

OMB No. 1545-0112

Form **1099-INT**

(Rev. January 2024)

For calendar year ______

Interest Income

1 Interest income $

2 Early withdrawal penalty $

Copy A

For Internal Revenue Service Center

PAYER'S TIN

RECIPIENT'S TIN

3 Interest on U.S. Savings Bonds and Treasury obligations $

File with Form 1096.

RECIPIENT'S name

4 Federal income tax withheld $

5 Investment expenses $

Street address (including apt. no.)

6 Foreign tax paid $

7 Foreign country or U.S. territory

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 Tax-exempt interest $

9 Specified private activity bond interest $

10 Market discount $

11 Bond premium $

FATCA filing requirement ☐

12 Bond premium on Treasury obligations $

13 Bond premium on tax-exempt bond $

Account number (see instructions)

2nd TIN not. ☐

14 Tax-exempt and tax credit bond CUSIP no.

15 State

16 State identification no.

17 State tax withheld $ $

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

Exhibit Q

Form 1099-K

1010 ☐ VOID ☐ CORRECTED

FILER'S name

Street address | Room or suite no.

1.33 in

City or town | Telephone number

State or province | Country | ZIP or foreign postal code

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 ☐
0.09 in
Third party network ☐

FILER'S TIN | PAYEE'S TIN

1.56 in

PAYEE'S name

Street address | Apt. no.

City or town

State or province | Country | ZIP or foreign postal code

PSE'S name and telephone number

Account number (see instructions)

1a Gross amount of payment card/third party network transactions 0.50 in
$

1b Card Not Present transactions 0.42 in
$

OMB No. 1545-2205

Form 1099-K

(Rev. December 2026)

For calendar year

Payment Card and Third Party Network Transactions

1c Cash tips
$

1d TTOC

2 Merchant category code

3 Number of payment transactions 0.42 in

4 Federal income tax withheld 0.33 in
$

5a January $ | 5b February $

5c March $ | 5d April $ 0.33 in

5e May $ | 5f June $

5g July $ | 5h August $

5i September $ | 5j October $

5k November $ | 5l December $

6 State income tax withheld
$
$

7 State identification no.

8 State

Copy A
For Internal Revenue Service Center

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

www.irs.gov/Form1099

2nd TIN not. ☐

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

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1010 ☐ VOID ☐ CORRECTED

FILER'S name

Street address | Room or suite no.

City or town | Telephone number

State or province | Country | ZIP or foreign postal code

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 ☐

FILER'S TIN | PAYEE'S TIN

PAYEE'S name

Street address | Apt. no.

City or town

State or province | Country | ZIP or foreign postal code

PSE'S name and telephone number

Account number (see instructions)

1a Gross amount of payment card/third party network transactions
$

1b Card Not Present transactions
$

OMB No. 1545-2205

Form 1099-K

(Rev. December 2026)

For calendar year

Payment Card and Third Party Network Transactions

1c Cash tips
$

1d TTOC

2 Merchant category code

3 Number of payment transactions

4 Federal income tax withheld
$

5a January $ | 5b February $

5c March $ | 5d April $

5e May $ | 5f June $

5g July $ | 5h August $

5i September $ | 5j October $

5k November $ | 5l December $

6 State income tax withheld
$
$

7 State identification no.

8 State

Copy A
For Internal Revenue Service Center

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

www.irs.gov/Form1099

2nd TIN not. ☐

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

Exhibit R

Reserved for future use

1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient $	OMB No. 1545-2281 Form **1099-LS** (Rev. April 2025)	**Reportable Life Insurance Sale**
	2 Date of sale	For calendar year ______	
ACQUIRER'S TIN / PAYMENT RECIPIENT'S TIN	Issuer's name		**Copy A For Internal Revenue Service Center**
PAYMENT RECIPIENT'S name	Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

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

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1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient $	OMB No. 1545-2281 Form **1099-LS** (Rev. April 2025)	**Reportable Life Insurance Sale**
	2 Date of sale	For calendar year ______	
ACQUIRER'S TIN / PAYMENT RECIPIENT'S TIN	Issuer's name		**Copy A For Internal Revenue Service Center**
PAYMENT RECIPIENT'S name	Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

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

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1616 ☐ VOID ☐ CORRECTED

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient $	OMB No. 1545-2281 Form **1099-LS** (Rev. April 2025)	**Reportable Life Insurance Sale**
	2 Date of sale	For calendar year ______	
ACQUIRER'S TIN / PAYMENT RECIPIENT'S TIN	Issuer's name		**Copy A For Internal Revenue Service Center**
PAYMENT RECIPIENT'S name	Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Policy number			

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

Exhibit T

Form 1099-MISC

9595 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year ____ — **Miscellaneous Information**
Street address / Room or suite no.	2 Royalties $	
City or town / Telephone number		
State or province / Country / ZIP or foreign postal code	3 Other income $	4 Federal income tax withheld $
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $	6 Medical and health care payments $
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 $
Street address / Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $
City or town	11 Fish purchased for resale $	12 Section 409A deferrals $
State or province / Country / ZIP or foreign postal code	13a Cash tips $	13b TTOC
FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $
Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ $	17 State/Payer's state no. / 18 State income $ $

Copy A For Internal Revenue Service Center

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

www.irs.gov/Form1099

0.45 in

0.42 in

Form **1099-MISC** (Rev. 12-2026) Created 5/26/26 Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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1.00 in

9595 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year ____ — **Miscellaneous Information**
Street address / Room or suite no.	2 Royalties $	
City or town / Telephone number		
State or province / Country / ZIP or foreign postal code	3 Other income $	4 Federal income tax withheld $
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $	6 Medical and health care payments $
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 $
Street address / Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $
City or town	11 Fish purchased for resale $	12 Section 409A deferrals $
State or province / Country / ZIP or foreign postal code	13a Cash tips $	13b TTOC
FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $
Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ $	17 State/Payer's state no. / 18 State income $ $

Copy A For Internal Revenue Service Center

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

www.irs.gov/Form1099

Form **1099-MISC** (Rev. 12-2026) Created 5/26/26 Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Exhibit U

Form 1099-NEC

7171 ☐ VOID ☐ CORRECTED

PAYER'S name (0.50 in)		OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** ______ (2.40 in)
Street address (0.33 in)	Room or suite no.	
City or town (2.20 in)	Telephone number (1.20 in)	
State or province (0.33 in) · Country	ZIP or foreign postal code	
PAYER'S TIN (0.50 in)	RECIPIENT'S TIN	
RECIPIENT'S name (4.50 in)		
Street address	Apt. no.	
City or town (0.33 in)	(2.50 in)	
State or province · Country	ZIP or foreign postal code	
Account number (see instructions) (2.80 in)	2nd TIN not. ☐	

Nonemployee Compensation

1a Nonemployee compensation $ (2.80 in)		**Copy A**
1b Cash tips $	**1c** TTOC (1.40 in)	**For Internal Revenue Service Center**
1d Overtime compensation $		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
3 Excess golden parachute payments $		
4 Federal income tax withheld $		*www.irs.gov/Form1099*
5 State tax withheld $ (1.40 in)	**6** State/Payer's state no.	**7** State income $ (1.10 in)

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

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7171 ☐ VOID ☐ CORRECTED

PAYER'S name		OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** ______
Street address	Room or suite no.	
City or town	Telephone number	
State or province · Country	ZIP or foreign postal code	
PAYER'S TIN	RECIPIENT'S TIN	
RECIPIENT'S name		
Street address	Apt. no.	
City or town		
State or province · Country	ZIP or foreign postal code	
Account number (see instructions)	2nd TIN not. ☐	

Nonemployee Compensation

1a Nonemployee compensation $		**Copy A**
1b Cash tips $	**1c** TTOC	**For Internal Revenue Service Center**
1d Overtime compensation $		For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
3 Excess golden parachute payments $		
4 Federal income tax withheld $		*www.irs.gov/Form1099*
5 State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

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

Exhibit V

Form 1099-OID

9696 ☐ VOID ☐ CORRECTED

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

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

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9696 ☐ VOID ☐ CORRECTED

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

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

Exhibit W

Form 1099-PATR

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
	2 Nonpatronage distributions $	Form 1099-PATR (Rev. April 2025)	
	3 Per-unit retain allocations $	For calendar year ____	
PAYER'S TIN / RECIPIENT'S TIN	4 Federal income tax withheld $	5 Redeemed nonqualified notices $	Copy A For Internal Revenue Service Center
RECIPIENT'S name	6 Section 199A(g) deduction $	7 Qualified payments (Section 199A(b)(7)) $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)	8 Section 199A(a) qual. items $	9 Section 199A(a) SSTB items $	
City or town, state or province, country, and ZIP or foreign postal code	10 Investment credit $	11 Work opportunity credit $	
Account number (see instructions) / 2nd TIN not. ☐	12 Other credits and deductions $	13 Specified Coop ☐	

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

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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
	2 Nonpatronage distributions $	Form 1099-PATR (Rev. April 2025)	
	3 Per-unit retain allocations $	For calendar year ____	
PAYER'S TIN / RECIPIENT'S TIN	4 Federal income tax withheld $	5 Redeemed nonqualified notices $	Copy A For Internal Revenue Service Center
RECIPIENT'S name	6 Section 199A(g) deduction $	7 Qualified payments (Section 199A(b)(7)) $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)	8 Section 199A(a) qual. items $	9 Section 199A(a) SSTB items $	
City or town, state or province, country, and ZIP or foreign postal code	10 Investment credit $	11 Work opportunity credit $	
Account number (see instructions) / 2nd TIN not. ☐	12 Other credits and deductions $	13 Specified Coop ☐	

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

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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
	2 Nonpatronage distributions $	Form 1099-PATR (Rev. April 2025)	
	3 Per-unit retain allocations $	For calendar year ____	
PAYER'S TIN / RECIPIENT'S TIN	4 Federal income tax withheld $	5 Redeemed nonqualified notices $	Copy A For Internal Revenue Service Center
RECIPIENT'S name	6 Section 199A(g) deduction $	7 Qualified payments (Section 199A(b)(7)) $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
Street address (including apt. no.)	8 Section 199A(a) qual. items $	9 Section 199A(a) SSTB items $	
City or town, state or province, country, and ZIP or foreign postal code	10 Investment credit $	11 Work opportunity credit $	
Account number (see instructions) / 2nd TIN not. ☐	12 Other credits and deductions $	13 Specified Coop ☐	

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

Exhibit X

Form 1099-Q

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
$

2 Earnings
$

OMB No. 1545-1760

Form **1099-Q**

(Rev. April 2025)

For calendar year ______

Payments From Qualified Education Programs (Under Sections 529 and 530)

PAYER'S/TRUSTEE'S TIN | RECIPIENT'S TIN

3 Basis
$

4 Type of transfer:
a ☐ Trustee-to-trustee
b ☐ QTP to Roth IRA

2.10 in

Copy A For Internal Revenue Service Center

RECIPIENT'S name

5 Distribution is from:
a ☐ Private QTP
b ☐ State QTP
c ☐ Coverdell ESA

6 Check if the recipient is not the designated beneficiary ☐

3.54 in

Street address (including apt. no.)

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

Account number (see instructions)

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

www.irs.gov/Form1099

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED

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
$

2 Earnings
$

OMB No. 1545-1760

Form **1099-Q**

(Rev. April 2025)

For calendar year ______

Payments From Qualified Education Programs (Under Sections 529 and 530)

PAYER'S/TRUSTEE'S TIN | RECIPIENT'S TIN

3 Basis
$

4 Type of transfer:
a ☐ Trustee-to-trustee
b ☐ QTP to Roth IRA

Copy A For Internal Revenue Service Center

RECIPIENT'S name

5 Distribution is from:
a ☐ Private QTP
b ☐ State QTP
c ☐ 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)

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

www.irs.gov/Form1099

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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3131 ☐ VOID ☐ CORRECTED

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
$

2 Earnings
$

OMB No. 1545-1760

Form **1099-Q**

(Rev. April 2025)

For calendar year ______

Payments From Qualified Education Programs (Under Sections 529 and 530)

PAYER'S/TRUSTEE'S TIN | RECIPIENT'S TIN

3 Basis
$

4 Type of transfer:
a ☐ Trustee-to-trustee
b ☐ QTP to Roth IRA

Copy A For Internal Revenue Service Center

RECIPIENT'S name

5 Distribution is from:
a ☐ Private QTP
b ☐ State QTP
c ☐ 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)

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

www.irs.gov/Form1099

Form **1099-Q** (Rev. 4-2025) Cat. No. 32223J www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

Exhibit Y

Form 1099-R

9898 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Gross distribution $	OMB No. 1545-0119 2026 Form **1099-R**	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
Street address / Room or suite no.	2a Taxable amount $		
City or town / Telephone number	2b Taxable amount not determined ☐	Total distribution ☐	**Copy A For Internal Revenue Service Center**
State or province / Country / ZIP or foreign postal code	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
PAYER'S TIN / RECIPIENT'S TIN	5 Employee contrib./ desig. Roth contrib. or insurance premiums $	6 NUA in employer's securities $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
RECIPIENT'S name	7a Dist. code(s) / 7b IRA/SEP/ SIMPLE ☐	7c Trump account ☐ / 7d Earnings on excess contrib. $	
Street address / Apt. no.			
City or town	8a Other $	8b Percentage of annuity contract %	
State or province / Country / ZIP or foreign postal code	9a Percentage of total dist. %	9b Total employee contrib. $	*www.irs.gov/Form1099*
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 $ $
Account number (see instructions) / 13 Date of payment	17 Local tax withheld $ $	18 Name of locality	19 Local distribution $ $

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

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name	1 Gross distribution $	OMB No. 1545-0119 2026 Form **1099-R**	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
Street address / Room or suite no.	2a Taxable amount $		
City or town / Telephone number	2b Taxable amount not determined ☐	Total distribution ☐	**Copy A For Internal Revenue Service Center**
State or province / Country / ZIP or foreign postal code	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
PAYER'S TIN / RECIPIENT'S TIN	5 Employee contrib./ desig. Roth contrib. or insurance premiums $	6 NUA in employer's securities $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**
RECIPIENT'S name	7a Dist. code(s) / 7b IRA/SEP/ SIMPLE ☐	7c Trump account ☐ / 7d Earnings on excess contrib. $	
Street address / Apt. no.			
City or town	8a Other $	8b Percentage of annuity contract %	
State or province / Country / ZIP or foreign postal code	9a Percentage of total dist. %	9b Total employee contrib. $	*www.irs.gov/Form1099*
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 $ $
Account number (see instructions) / 13 Date of payment	17 Local tax withheld $ $	18 Name of locality	19 Local distribution $ $

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

Exhibit Z

Form 1099-S

7575 ☐ VOID ☐ CORRECTED

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

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

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7575 ☐ VOID ☐ CORRECTED

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

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

Exhibit AA

Form 1099-SB

4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract $ 2 Surrender amount $	OMB No. 1545-2281 Form **1099-SB** (Rev. April 2025) For calendar year ______	**Seller's Investment in Life Insurance Contract**
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		**Copy A For Internal Revenue Service Center** For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

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4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract $ 2 Surrender amount $	OMB No. 1545-2281 Form **1099-SB** (Rev. April 2025) For calendar year ______	**Seller's Investment in Life Insurance Contract**
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		**Copy A For Internal Revenue Service Center** For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

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4343 ☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Investment in contract $ 2 Surrender amount $	OMB No. 1545-2281 Form **1099-SB** (Rev. April 2025) For calendar year ______	**Seller's Investment in Life Insurance Contract**
ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)		**Copy A For Internal Revenue Service Center** For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.** *www.irs.gov/Form1099*
SELLER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Policy number				

Form **1099-SB** (Rev. 4-2025) Cat. No. 71384X www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

Exhibit BB

Form 3921

2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

1 Date option granted

2 Date option exercised

OMB No. 1545-2129

Form 3921

(Rev. April 2025)

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

TRANSFEROR'S TIN

EMPLOYEE'S TIN

3 Exercise price per share

$

4 Fair market value per share on exercise date

$

Copy A

For Internal Revenue Service Center

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)

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

www.irs.gov/Form1099

Form **3921** (Rev. 4-2025) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service

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2525 ☐ VOID ☐ CORRECTED

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

1 Date option granted

2 Date option exercised

OMB No. 1545-2129

Form 3921

(Rev. April 2025)

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

TRANSFEROR'S TIN

EMPLOYEE'S TIN

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4 Fair market value per share on exercise date

$

Copy A

For Internal Revenue Service Center

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)

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

www.irs.gov/Form1099

Form **3921** (Rev. 4-2025) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service

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OMB No. 1545-2129

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Copy A

For Internal Revenue Service Center

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)

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

www.irs.gov/Form1099

Form **3921** (Rev. 4-2025) Cat. No. 41179O www.irs.gov/Form3921 Department of the Treasury - Internal Revenue Service

2828 ☐ VOID ☐ CORRECTED

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

Form **5498** Created 6/12/26 Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

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2828 ☐ VOID ☐ CORRECTED

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

Form **5498** Created 6/12/26 Cat. No. 50010C www.irs.gov/Form5498 Department of the Treasury - Internal Revenue Service

Exhibit DD

Form 5498-TA

3B3B ☐ VOID ☐ CORRECTED

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

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

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3B3B ☐ VOID ☐ CORRECTED

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

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

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3B3B ☐ VOID ☐ CORRECTED

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

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

Exhibit EE

Form W-2G

3232 ☐ VOID ☐ CORRECTED

PAYER'S name			1 Reportable winnings 0.50 in $	2 Date won	OMB No. 1545-0238 **Form W-2G** **Certain Gambling Winnings** (Rev. January 2026) For calendar year 20 ____
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld $	
City or town			5 Transaction	6 Race 0.33 in	
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier	
PAYER'S TIN	PAYER'S telephone no. 0.50 in		9 WINNER'S TIN	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099, General Instructions for Certain Information Returns.**
WINNER'S name			11 First identification no. 0.50 in	12 Second identification no.	
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings $	
City or town			15 State income tax withheld $	16 Local winnings $	**File with Form 1096**
State or province	Country	ZIP or foreign postal code			
			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. 1-2026) Created 11/24/25 Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

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3232 ☐ VOID ☐ CORRECTED

PAYER'S name			1 Reportable winnings $	2 Date won	OMB No. 1545-0238 **Form W-2G** **Certain Gambling Winnings** (Rev. January 2026) For calendar year 20 ____
Street address		Room or suite no.	3 Type of wager	4 Federal income tax withheld $	
City or town			5 Transaction	6 Race	
State or province	Country	ZIP or foreign postal code	7 Winnings from identical wagers $	8 Cashier	
PAYER'S TIN	PAYER'S telephone no.		9 WINNER'S TIN	10 Window	For Privacy Act and Paperwork Reduction Act Notice, see **Pub. 1099, General Instructions for Certain Information Returns.**
WINNER'S name			11 First identification no.	12 Second identification no.	
Street address		Apt. no.	13 State/Payer's state identification no.	14 State winnings $	
City or town			15 State income tax withheld $	16 Local winnings $	**File with Form 1096**
State or province	Country	ZIP or foreign postal code			
			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. 1-2026) Created 11/24/25 Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Exhibit FF

Form 1042-S

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding **2026**

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy A for Internal Revenue Service

0.70 in

6.33 in

1 Income code	**2** Gross income
3 Chapter indicator. Enter "3" or "4"	
3a Exemption code	**4a** Exemption code
3b Tax rate .	**4b** Tax rate .
5 Withholding allowance	
6 Net income	
7a Federal tax withheld	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . ☐	
7c Check if withholding occurred in subsequent year with respect to a partnership interest . . . . ☐	
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient . . . . ☐	
8 Tax withheld by other agents	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )	**10** Total withholding credit (combine boxes 7a, 8, and 9)
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	
12a Withholding agent's EIN	**12b** Ch. 3 status code
	12c Ch. 4 status code
12d Withholding agent's name	
12e Withholding agent's global intermediary identification number (GIIN)	
12f Country code	**12g** FTIN, if any
12h Address (number and street)	
12i Room or suite no.	**12j** City or town
12k State or province	**12l** Country / **12m** ZIP or foreign postal code
13a Recipient's name	**13b** Recipient's country code
13c Address (number and street)	
13d Apt. no.	**13e** City or town
13f State or province	**13g** Country / **13h** ZIP or foreign postal code

13i Recipient's U.S. TIN, if any	**13j** Ch. 3 status code
	13k Ch. 4 status code
13l Recipient's GIIN	**13m** Recipient's FTIN, if any
13n LOB code	**13o** Recipient's account number
13p Recipient's date of birth (YYYYMMDD)	
14a Primary withholding agent's name (if applicable)	
14b Primary withholding agent's EIN	**15** Check if pro-rata basis reporting ☐
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code
	15c Ch. 4 status code
15d Intermediary or flow-through entity's name	
15e Intermediary or flow-through entity's GIIN	
15f Country code	**15g** FTIN, if any
15h Address (number and street)	
15i Room or suite no.	**15j** City or town
15k State or province	**15l** Country / **15m** ZIP or foreign postal code
16a Payer's name	**16b** Payer's TIN
16c Payer's GIIN	**16d** Ch. 3 status code
	16e Ch. 4 status code
17a State income tax withheld	**17b** Payer's state tax no. / **17c** Name of state

7.30 in

0.50 in

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11386R Form **1042-S** (2026) Created 8/29/25

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List[1]

Bulletin 2026–30

Announcements:

Notices:

Revenue Procedures:

Revenue Rulings:

[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

Finding List of Current Actions on Previously Published Items[1]

Bulletin 2026–30

[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

Internal Revenue Service
Washington, DC 20224

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INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at *www.irs.gov/irb/*.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page *www.irs.gov*) or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.