



Attention filers of Form 1096:

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

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

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

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

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

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| Form 1096 Department of the Treasury Internal Revenue Service | Annual Summary and Transmittal of U.S. Information Returns | OMB No. 1545-0108 2023 |
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|---|--|
| FILER'S name Street address (including room or suite number) City or town, state or province, country, and ZIP or foreign postal code | |
|---|--|

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|---------------------------|------------------|----------------------------------|
| Name of person to contact | Telephone number | For Official Use Only |
| Email address | Fax number | |

| | | | | |
|---|---------------------------------|--------------------------------|--|--|
| 1 Employer identification number | 2 Social security number | 3 Total number of forms | 4 Federal income tax withheld \$ | 5 Total amount reported with this Form 1096 \$ |
|---|---------------------------------|--------------------------------|--|--|

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|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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 | 1099-A 80 | 1099-B 79 | 1099-C 85 | 1099-CAP 73 | | 1099-DIV 91 | 1099-G 86 | 1099-INT 92 | 1099-K 10 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-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 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5498-SA 27 | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | | | | | | | | | | | | | | | | |

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

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

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

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.

Reminder. The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

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

Caution: If you are required to file 250 or more information returns of any one type (excluding Form 1098-F), you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2022 tax returns. If those regulations are issued and effective for 2023 tax returns required to be filed in 2024, we will post an article at www.irs.gov/Form1099 explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2023 General Instructions for Certain Information Returns.

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

Who must file. Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) 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. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2024.
- With Forms 1099-NEC, file by January 31, 2024.
- With Forms 5498, file by May 31, 2024.

Where To File

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

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| 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 |

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| 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 |
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California, Connecticut,
District of Columbia, Louisiana,
Maryland, Pennsylvania,
Rhode Island, West Virginia

Internal Revenue Service Center
1973 North Rulon White Blvd.
Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service, P.O. Box 149213, Austin, TX 78714-9213.

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

Box 1 or 2. Enter your TIN in either box 1 or 2, not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2. Sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

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

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

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

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

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

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

Corrected returns. For information about filing corrections, see the 2023 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.