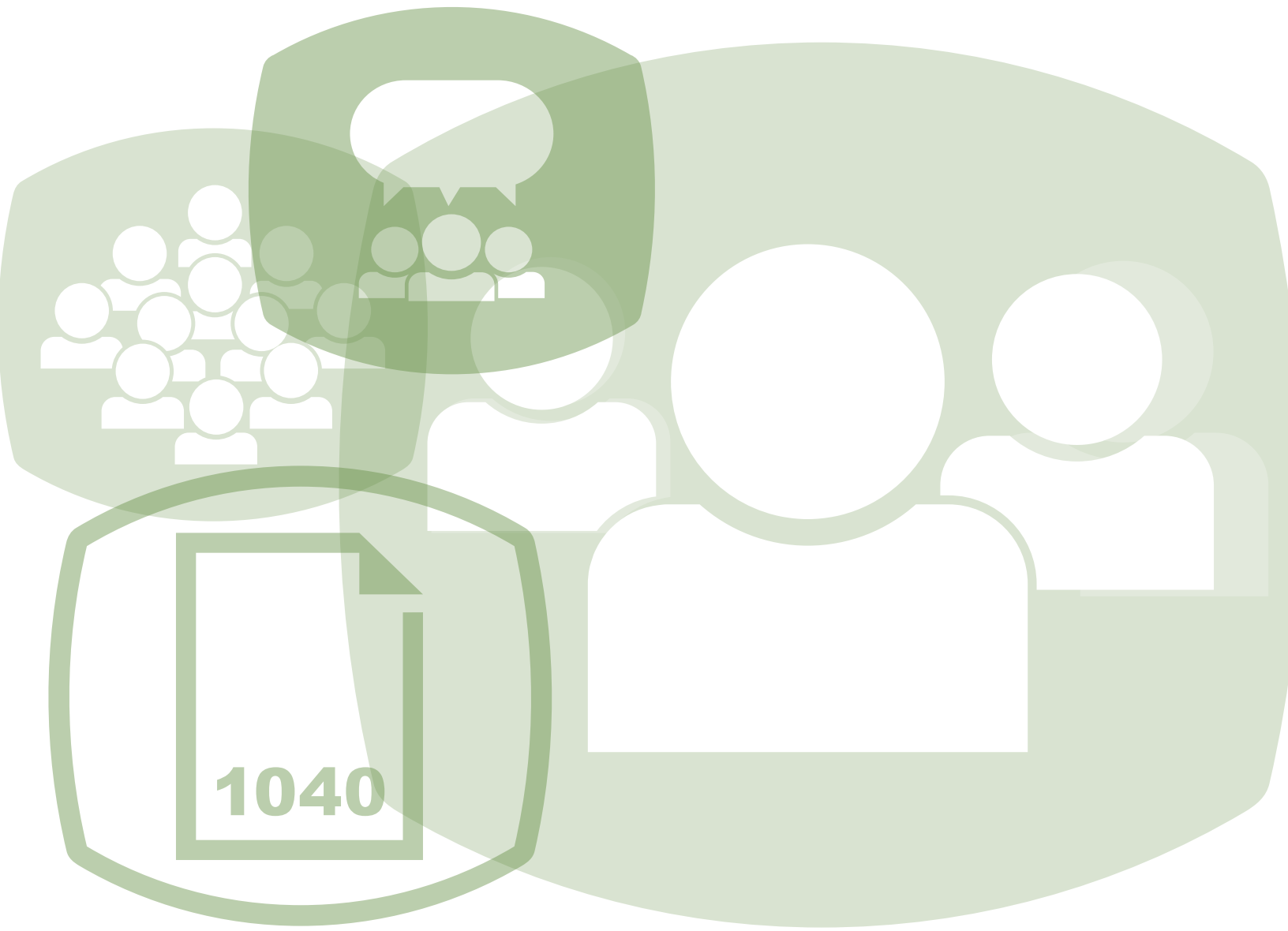




Statistics of Income

Individual Information Returns Line Item Estimates

2022



www.irs.gov/statistics

2022 Statistics of Income

2022 Individual Information Returns, Line Item Estimates (Rev. 4–2025)

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This 2022 Statistics of Income (SOI) Information Returns, Line Item Estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms filed for selected information returns that accompany the 2022 Individual SOI complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2023 that were sampled statistically and then weighted to estimate the entire 2022 Tax Year.

For each information return, we provide three sets of counts. These include frequencies per form line entry, number of individuals per form line entry, and total amount per form line entry. The frequencies per form line entry were computed by selecting all information returns filed, excluding those returns that were filed in duplicate or were corrected by a subsequently filed amended return. The number of individuals per form line entry was computed by aggregating frequencies per form line entry to the individual level, as several information returns can be filed on behalf of a single individual. The amounts represent the dollar sum in thousands of dollars reported for each line item.

Suggested Citation

Statistics of Income—2022
Individual Information Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

Description of the Sample for the Line Item Estimates

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, and the sampling variability of the estimates.

Domain of Study

The statistics in this report are estimates from a probability sample of Individual Information Returns, filed during Calendar Year 2023 by third parties about certain business and money transactions on behalf of U.S. citizens and residents that were selected for inclusion in the sample of unaudited Individual Income Tax Returns, Form 1040 (including electronic returns), and being reported as a dependent on a selected Tax Return, or if the citizen or resident for which the information return was filed possesses certain combinations of the four ending digits of the social security number (SSN) but no Tax Return was filed. To avoid double counting, information returns associated with dependent tax returns were excluded because they were instead included in association with their parents returns.

All returns processed during 2023 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns were excluded in the selection of the Information Returns sample and in calculating estimates.

The estimates in this report are intended to represent all Information Returns filed for Tax Year 2022. While most of the returns processed during Calendar Year 2023 were filed for Tax Year 2022, a small portion of returns were for prior years.

Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2023 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of their Social Security number (SSN), or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

The portion of the sample covering those with no filed tax return is designed as a simple random sample of recipients of information returns possessing certain combinations of the four ending digits of the SSN.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors.

The administrative data and controlling information for each record designated for this sample were then run through an automated corrections process. The process resolves inconsistencies resulting from duplicated filings and replaces erroneous returns with filed amended returns.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled returns for that stratum. The weights were adjusted to

correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

For returns having no matching tax return, weights were obtained by calculating the inverse of the sampling share (10 in 9,999).

Sampling Variability

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p style="text-align: center;">Total of all forms filed = 3,935,972</p>		FILER'S TIN	OMB No. 1545-2205	Payment Card and Third Party Network Transactions	
		PAYEE'S TIN	Form 1099-K (Rev. January 2022)		
		1a Gross amount of payment card/third party network transactions \$ 3,906,468	For calendar year 20 ____		
		1b Card Not Present transactions \$ 2,397,967	2 Merchant category code		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	3 Number of payment transactions	4 Federal income tax withheld \$ 24,075	Copy B For Payee 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.	
PAYEE'S name		5a January \$ 2,622,023	5b February \$ 2,702,839		
		5c March \$ 2,780,728	5d April \$ 2,833,595		
Street address (including apt. no.)		5e May \$ 2,888,126	5f June \$ 2,898,341		
		5g July \$ 2,892,820	5h August \$ 2,940,515		
City or town, state or province, country, and ZIP or foreign postal code		5i September \$ 2,984,404	5j October \$ 2,969,473		
		5k November \$ 2,939,361	5l December \$ 2,914,138		
PSE'S name and telephone number		6 State	7 State identification no.		8 State income tax withheld
Account number (see instructions)					\$
					\$

Form **1099-K** (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 3,234,443		FILER'S TIN	OMB No. 1545-2205		Payment Card and Third Party Network Transactions
		PAYEE'S TIN	Form 1099-K (Rev. January 2022)		
		1a Gross amount of payment card/third party network transactions \$ 3,224,636	For calendar year 20 ____		
		1b Card Not Present transactions \$ 1,986,585	2 Merchant category code		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	3 Number of payment transactions	4 Federal income tax withheld \$ 22,767		Copy B For Payee 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.
PAYEE'S name		5a January \$ 2,329,908	5b February \$ 2,385,250		
		5c March \$ 2,452,508	5d April \$ 2,505,050		
Street address (including apt. no.)		5e May \$ 2,534,628	5f June \$ 2,560,573		
		5g July \$ 2,534,694	5h August \$ 2,584,564		
City or town, state or province, country, and ZIP or foreign postal code		5i September \$ 2,614,852	5j October \$ 2,610,310		
		5k November \$ 2,578,372	5l December \$ 2,549,795		
PSE'S name and telephone number		6 State	7 State identification no.	8 State income tax withheld	
Account number (see instructions)				\$	
				\$	

Form **1099-K** (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 3,935,972</p>		FILER'S TIN	OMB No. 1545-2205	<p align="center">Payment Card and Third Party Network Transactions</p>	
		PAYEE'S TIN	Form 1099-K (Rev. January 2022)		
		1a Gross amount of payment card/third party network transactions \$ 278,503,905	For calendar year 20 ____		
		1b Card Not Present transactions \$ 118,446,376	2 Merchant category code		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	3 Number of payment transactions	4 Federal income tax withheld \$ 81,558	<p align="center">Copy B For Payee</p> <p>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.</p>	
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5a January \$ 18,353,203	5b February \$ 18,936,459		
		5c March \$ 22,752,561	5d April \$ 23,107,903		
PSE'S name and telephone number		5e May \$ 24,076,055	5f June \$ 23,230,430		
		5g July \$ 24,173,024	5h August \$ 25,542,627		
Account number (see instructions)		5i September \$ 24,597,361	5j October \$ 24,978,492		
		5k November \$ 23,874,785	5l December \$ 24,869,676		
		6 State	7 State identification no.		8 State income tax withheld \$
					\$


Form **1099-K** (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line**

a Employee's social security number		Safe, accurate, FAST! Use			Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008						
b Employer identification number (EIN)		1 Wages, tips, other compensation 289,704,909	2 Federal income tax withheld 232,470,424			
c Employer's name, address, and ZIP code Total of all forms filed = 291,753,196		3 Social security wages 277,689,064	4 Social security tax withheld 275,747,752			
		5 Medicare wages and tips 284,196,917	6 Medicare tax withheld 278,606,179			
		7 Social security tips 14,211,704	8 Allocated tips 58,931			
d Control number		9	10 Dependent care benefits 2,019,672			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a See instructions for box 12 "C", "D", "E", "F" 77,276,235			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b "AA" 11,613,529			
		14 Other	12c "DD" 79,632,240			
			12d "W" 16,699,758			
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name


Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

a Employee's social security number		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation 189,765,683		2 Federal income tax withheld 170,783,887			
c Employer's name, address, and ZIP code Total of all individuals represented = 190,319,806		3 Social security wages 182,903,335		4 Social security tax withheld 182,375,023			
		5 Medicare wages and tips 187,164,302		6 Medicare tax withheld 186,088,305			
		7 Social security tips 11,748,438		8 Allocated tips 58,931			
d Control number		9		10 Dependent care benefits 1,916,226			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12 Code "E", "F" 71,586,187			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b Code "AA" 11,100,819			
		14 Other		12c Code "DD" 73,329,979			
				12d Code "W" 15,929,890			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	


Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)**

a Employee's social security number		Safe, accurate, FAST! Use			Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		OMB No. 1545-0008		1 Wages, tips, other compensation 10,737,000,000		2 Federal income tax withheld 1,468,800,000
c Employer's name, address, and ZIP code Total of all forms filed = 291,753,196		3 Social security wages 8,984,200,000		4 Social security tax withheld 561,193,544		
		5 Medicare wages and tips 11,133,000,000		6 Medicare tax withheld 172,953,510		
		7 Social security tips 70,478,477		8 Allocated tips 92,063		
d Control number		9		10 Dependent care benefits 5,879,563		
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12 "C", "D" "E", "F" 425,471,807		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b "AA" 53,736,725		
		14 Other		12c "DD" 806,440,960		
				12d "W" 40,119,509		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2022

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 331,926		1 Date option granted	OMB No. 1545-2129	Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised			
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy B For Employee 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.	
EMPLOYEE'S name		\$ 231,950	\$ 295,444		
Street address (including apt. no.)		5 No. of shares transferred			
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2017)

(keep for your records)

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all individuals represented = 120,160		1 Date option granted	OMB No. 1545-2129 Form 3921 (Rev. October 2017)	<p>Exercise of an Incentive Stock Option Under Section 422(b)</p> <p>Copy B For Employee</p> <p>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.</p>
		2 Date option exercised		
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$ 89,918	\$ 106,221	
Street address (including apt. no.)		5 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred		
Account number (see instructions)				

Form **3921** (Rev. October 2017)

(keep for your records)

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code <p style="text-align: center;">Total of all forms filed = 331,926</p>		1 Date option granted	OMB No. 1545-2129	Form 3921 (Rev. October 2017)	Exercise of an Incentive Stock Option Under Section 422(b)
		2 Date option exercised			
TRANSFEROR'S TIN	EMPLOYEE'S TIN	3 Exercise price per share	4 Fair market value per share on exercise date	Copy B For Employee 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.	
EMPLOYEE'S name		\$ 4,916	\$ 20,142		
Street address (including apt. no.)		5 No. of shares transferred			
City or town, state or province, country, and ZIP or foreign postal code		6 If other than TRANSFEROR, name, address, and TIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2017)

(keep for your records)

www.irs.gov/Form3921

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 7,042,908		1 Date option granted	OMB No. 1545-2129	Form 3922 (Rev. September 2016)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
		2 Date option exercised			
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	Copy B For Employee This is important tax information and is being furnished to the Internal Revenue Service.	
EMPLOYEE'S name		\$ 7,042,552	\$ 7,035,045		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		\$ 7,035,439			
Account number (see instructions)		7 Date legal title transferred	8 Exercise price per share determined as if the option was exercised on the date shown in box 1		
		\$	6,767,100		

Form **3922** (Rev. 9-2016)

(keep for your records)

www.irs.gov/form3922

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all individuals represented = 2,383,749		1 Date option granted	OMB No. 1545-2129	Form 3922 (Rev. September 2016)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
		2 Date option exercised			
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	Copy B For Employee This is important tax information and is being furnished to the Internal Revenue Service.	
EMPLOYEE'S name		\$ 2,383,442	\$ 2,381,005		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		\$ 2,381,260			
Account number (see instructions)		7 Date legal title transferred	8 Exercise price per share determined as if the option was exercised on the date shown in box 1		
		\$	2,345,589		

Form **3922** (Rev. 9-2016)

(keep for your records)

www.irs.gov/form3922

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)

CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 7,042,908		1 Date option granted	OMB No. 1545-2129	Form 3922 (Rev. September 2016)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
		2 Date option exercised			
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	Copy B For Employee This is important tax information and is being furnished to the Internal Revenue Service.	
EMPLOYEE'S name		\$ 1,010,809	\$ 964,520		
Street address (including apt. no.)		5 Exercise price paid per share \$ 828,578	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		7 Date legal title transferred			
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1 \$ 863,671			

Form **3922** (Rev. 9-2016)

(keep for your records)

www.irs.gov/form3922

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2022 and 2023 for 2022 \$ _____ *		OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information 2022 Form 5498-SA
Total of all forms filed = 28,998,209		2 Total contributions made in 2022 \$ 18,676,423			
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2023 for 2022 \$ 2,639,319		Copy B For Participant This information is being furnished to the IRS.	
PARTICIPANT'S name		4 Rollover contributions \$ 22,843	5 Fair market value of HSA, Archer MSA, or MA MSA \$ 24,058,850		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-SA**

(keep for your records)

www.irs.gov/Form5498SA

Department of the Treasury - Internal Revenue Service

*** Data not shown because of the small number of sample returns on which they are based.**

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2022 and 2023 for 2022 \$ *		OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information
Total of all individuals represented = 24,890,088		2 Total contributions made in 2022 \$ 17,428,000		2022 Form 5498-SA	
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2023 for 2022 \$ 2,631,700			Copy B For Participant This information is being furnished to the IRS.
PARTICIPANT'S name		4 Rollover contributions \$ 22,843		5 Fair market value of HSA, Archer MSA, or MA MSA \$ 21,960,265	
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-SA**

(keep for your records)

www.irs.gov/Form5498SA

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.**Amount of selected lines filed (in thousands of dollars)** CORRECTED (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2022 and 2023 for 2022 \$ *	OMB No. 1545-1518 2022	HSA, Archer MSA, or Medicare Advantage MSA Information
Total of all forms filed = 28,998,209		2 Total contributions made in 2022 \$ 47,301,581	Form 5498-SA	
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2023 for 2022 \$ 1,418,681		Copy B For Participant This information is being furnished to the IRS.
PARTICIPANT'S name		4 Rollover contributions \$ 227,220	5 Fair market value of HSA, Archer MSA, or MA MSA \$ 98,265,161	
Street address (including apt. no.)		6 HSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA**

(keep for your records)

www.irs.gov/Form5498SA

Department of the Treasury - Internal Revenue Service

*** Data not shown because of the small number of sample returns on which they are based.**

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)		OMB No. 1545-0747		2022	IRA Contribution Information
		Total of all forms filed = 145,247,696		\$ 5,879,481			
TRUSTEE'S or ISSUER'S TIN		2 Rollover contributions		3 Roth IRA conversion amount		4 Recharacterized contributions	
		PARTICIPANT'S TIN		\$ 1,568,415		\$ 105,526	
PARTICIPANT'S name		5 FMV of account		6 Life insurance cost included in box 1		Copy B	
		\$ 138,833,834		\$ *			
Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>		8 SEP contributions		9 SIMPLE contributions	
		City or town, state or province, country, and ZIP or foreign postal code		\$ 1,268,899		\$ 3,146,623	
City or town, state or province, country, and ZIP or foreign postal code		10 Roth IRA contributions		11 If checked, required minimum distribution for 2023 <input type="checkbox"/>		For Participant	
		\$ 12,387,565					
Account number (see instructions)		12a RMD date		12b RMD amount		This information is being furnished to the IRS.	
		13a Postponed/late contrib.		\$ 4,406,871			
Account number (see instructions)		13b Year		13c Code			
		\$ 5,425					
Account number (see instructions)		14a Repayments		14b Code			
		\$ 1,851,926					
Account number (see instructions)		15a FMV of certain specified assets		15b Code(s)			
		\$ 1,851,926					

Form 5498

(keep for your records)

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all individuals represented = 81,183,901		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 5,440,851	OMB No. 1545-0747 2022		IRA Contribution Information
		2 Rollover contributions \$ 6,414,644	Form 5498		
TRUSTEE'S or ISSUER'S TIN	PARTICIPANT'S TIN	3 Roth IRA conversion amount \$ 1,508,513	4 Recharacterized contributions \$ 104,320		Copy B
		5 FMV of account \$ 78,782,708	6 Life insurance cost included in box 1 \$ *		
PARTICIPANT'S name		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	9 SIMPLE contributions \$ 2,355,109		This information is being furnished to the IRS.
Street address (including apt. no.)		8 SEP contributions \$ 1,166,603	10 Roth IRA contributions \$ 11,148,001		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date	12b RMD amount \$ 3,730,734		
		13a Postponed/late contrib. \$ 2,144	13b Year	13c Code	
		14a Repayments \$ 5,425	14b Code		
Account number (see instructions)		15a FMV of certain specified assets \$ 1,669,689	15b Code(s)		

Form **5498**

(keep for your records)

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 145,247,696		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ 58,714,000		OMB No. 1545-0747 2022		IRA Contribution Information
		2 Rollover contributions \$ 687,803,426		Form 5498		
TRUSTEE'S or ISSUER'S TIN		PARTICIPANT'S TIN		3 Roth IRA conversion amount \$ 37,366,281		Copy B For Participant
		4 Recharacterized contributions \$ 622,059		5 FMV of account \$ 13,495,000,000		
PARTICIPANT'S name		PARTICIPANT'S TIN		6 Life insurance cost included in box 1 \$ *		This information is being furnished to the IRS.
				7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>		
Street address (including apt. no.)		City or town, state or province, country, and ZIP or foreign postal code		9 SIMPLE contributions \$ 14,140,090		
				10 Roth IRA contributions \$ 37,590,732		
City or town, state or province, country, and ZIP or foreign postal code		12a RMD date		12b RMD amount \$ 45,805,556		
		13a Postponed/late contrib. \$ 225,886		13b Year 13c Code		
Account number (see instructions)		14a Repayments \$ 171,869		14b Code		
		15a FMV of certain specified assets \$ 178,973,859		15b Code(s)		

Form **5498**

(keep for your records)

www.irs.gov/Form5498

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 3,803,513		1 Gross distribution \$ 3,799,347	OMB No. 1545-1760 Form 1099-Q (Rev. November 2019) For calendar year 20 ____	<p align="center">Payments From Qualified Education Programs (Under Sections 529 and 530)</p> <p align="center">Copy B For Recipient</p> <p>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.</p>
		2 Earnings \$ 3,384,260		
PAYER'S/TRUSTEE'S TIN RECIPIENT'S TIN	3 Basis \$ 3,569,829	4 Trustee-to-trustee transfer <input type="checkbox"/>		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)	5 Distribution is from: <ul style="list-style-type: none"> • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/> If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>		

Form **1099-Q** (Rev. 11-2019) (keep for your records)

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 2,725,497		1 Gross distribution \$ 2,723,498	OMB No. 1545-1760 Form 1099-Q (Rev. November 2019) For calendar year 20 ____	<p align="center">Payments From Qualified Education Programs (Under Sections 529 and 530)</p> <p align="center">Copy B For Recipient</p> <p>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.</p>
		2 Earnings \$ 2,425,943		
PAYER'S/TRUSTEE'S TIN RECIPIENT'S TIN	3 Basis \$ 2,536,696	4 Trustee-to-trustee transfer <input type="checkbox"/>		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)	5 Distribution is from: <ul style="list-style-type: none"> • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/> If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>		

Form **1099-Q** (Rev. 11-2019) (keep for your records)

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.**Amount of selected lines filed (in thousands of dollars)** CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 3,803,513		1 Gross distribution	OMB No. 1545-1760	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$ 41,531,336	Form 1099-Q (Rev. November 2019) For calendar year 20 ____	
PAYER'S/TRUSTEE'S TIN		2 Earnings	For calendar year 20 ____	Copy B For Recipient 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.
		\$ 14,720,582		
PAYER'S/TRUSTEE'S TIN		3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S TIN		\$ 25,089,666		
RECIPIENT'S name		5 Distribution is from:	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		<ul style="list-style-type: none"> • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/> 		
City or town, state or province, country, and ZIP or foreign postal code		If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.		
Account number (see instructions)				

Form **1099-Q** (Rev. 11-2019) (keep for your records)www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code <p align="center">Total of all forms filed = 29,044,678</p>		1 Reportable winnings \$ 28,829,953	2 Date won
		3 Type of wager	4 Federal income tax withheld \$ 2,050,423
		5 Transaction	6 Race
		7 Winnings from identical wagers \$ 217,760	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality
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 ▶	

OMB No. 1545-0238

**Form W-2G
Certain
Gambling
Winnings**

(Rev. January 2021)
For calendar year 20 _____

This information
is being furnished
to the Internal
Revenue Service.

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.**

Form **W-2G** (Rev. 1-2021)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code <p align="center">Total of all forms filed = 4,609,953</p>		1 Reportable winnings \$ 4,567,323	2 Date won
		3 Type of wager	4 Federal income tax withheld \$ 735,828
		5 Transaction	6 Race
		7 Winnings from identical wagers \$ 68,382	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First identification	12 Second identification
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

OMB No. 1545-0238

**Form W-2G
Certain
Gambling
Winnings**

(Rev. January 2021)
For calendar year
20 _____

This information
is being furnished
to the Internal
Revenue Service.

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.**

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. 1-2021)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code <p align="center">Total of all forms filed = 29,044,678</p>		1 Reportable winnings	2 Date won
		\$ 95,389,075	
		3 Type of wager	4 Federal income tax withheld
			\$ 2,945,821
PAYER'S federal identification number PAYER'S telephone number		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
WINNER'S name		\$ 697,739	9 Winner's taxpayer identification no.
		10 Window	
Street address (including apt. no.)		11 First identification	12 Second identification
		13 State/Payer's state identification no.	14 State winnings
City or town, province or state, country, and ZIP or foreign postal code			\$
		15 State income tax withheld	16 Local winnings
(Shaded area)		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

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** ►

OMB No. 1545-0238

**Form W-2G
Certain
Gambling
Winnings**

(Rev. January 2021)
For calendar year
20 _____

This information
is being furnished
to the Internal
Revenue Service.

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.**

Form **W-2G** (Rev. 1-2021)

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line**

Form **8596**
(Rev. August 2013)
Internal Revenue Service
Department of the Treasury

Total of all forms filed = 3,268

Information Return for Federal Contracts

**Submit with
Form 8596-A.**

1 Name and address of contractor		2 Contractor's taxpayer identification number	
3 Name of common parent, if applicable (See instructions.)		4 Common parent's employer identification number, if applicable (See instructions.)	
5 Name of Federal executive agency		6 Federal executive agency's employer identification number	
7 Date of contract action	8 Expected date of contract completion	9 Total amount obligated under the contract \$ 3,268	
10 Contract number	11 Agency code	12 Contract office number	13 Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8596.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain Federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. If you file 250 or more reportable contracts during a 1-year period, you must file Form 8596 electronically for each quarter of that 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. If you expect to enter into fewer than 250 reportable contracts during a 1-year period, you may file paper Forms 8596 and 8596-A.



The IRS encourages you to file electronically even though you have fewer than 250 reportable contracts.

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with Internal Revenue Service, Attn: 8596, Enterprise Computing Center at Martinsburg, (IRS/ECC-MTB), 230 Murall Drive, P.O. Box 1359, Kearneysville, West Virginia 25430.

Who must file. The head of every Federal executive agency or his or her delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A Federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office, (b) any military department, as defined in 5 U.S.C. 102, and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a Federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the Federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

To make this election, attach to your FPDC submission for the quarter a signed statement that (a) the Director of the FPDC (or his or her delegate) is authorized, in accordance with an election made under 26 CFR 1.6050M-1(d)(5), on the agency's behalf, to make the required returns for that quarter and (b)

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

Form **8596**
 (Rev. August 2013)
 Internal Revenue Service
 Department of the Treasury

Total of all forms filed = 1,418

Information Return for Federal Contracts

**Submit with
Form 8596-A.**

1 Name and address of contractor		2 Contractor's taxpayer identification number	
3 Name of common parent, if applicable (See instructions.)		4 Common parent's employer identification number, if applicable (See instructions.)	
5 Name of Federal executive agency		6 Federal executive agency's employer identification number	
7 Date of contract action	8 Expected date of contract completion	9 Total amount obligated under the contract \$ 1,418	
10 Contract number	11 Agency code	12 Contract office number	13 Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8596.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain Federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596 and 8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. If you file 250 or more reportable contracts during a 1-year period, you must file Form 8596 electronically for each quarter of that 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. If you expect to enter into fewer than 250 reportable contracts during a 1-year period, you may file paper Forms 8596 and 8596-A.



The IRS encourages you to file electronically even though you have fewer than 250 reportable contracts.

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with Internal Revenue Service, Attn: 8596, Enterprise Computing Center at Martinsburg, (IRS/ECC-MTB), 230 Murall Drive, P.O. Box 1359, Kearneysville, West Virginia 25430.

Who must file. The head of every Federal executive agency or his or her delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A Federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office, (b) any military department, as defined in 5 U.S.C. 102, and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a Federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the Federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

To make this election, attach to your FPDC submission for the quarter a signed statement that (a) the Director of the FPDC (or his or her delegate) is authorized, in accordance with an election made under 26 CFR 1.6050M-1(d)(5), on the agency's behalf, to make the required returns for that quarter and (b)

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)**

Form **8596**
(Rev. August 2013)
Internal Revenue Service
Department of the Treasury

Total of all forms filed = 3,268

Information Return for Federal Contracts

**Submit with
Form 8596-A.**

1 Name and address of contractor		2 Contractor's taxpayer identification number	
3 Name of common parent, if applicable (See instructions.)		4 Common parent's employer identification number, if applicable (See instructions.)	
5 Name of Federal executive agency		6 Federal executive agency's employer identification number	
7 Date of contract action	8 Expected date of contract completion	9 Total amount obligated under the contract \$ 3,111,006	
10 Contract number	11 Agency code	12 Contract office number	13 Contract modification number

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8596.

Purpose of form. Section 6050M and Regulations section 1.6050M-1 require certain Federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596 and 8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

How to file. If you file 250 or more reportable contracts during a 1-year period, you must file Form 8596 electronically for each quarter of that 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. If you expect to enter into fewer than 250 reportable contracts during a 1-year period, you may file paper Forms 8596 and 8596-A.



The IRS encourages you to file electronically even though you have fewer than 250 reportable contracts.

When to file. You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Where to file. File Forms 8596 and 8596-A with Internal Revenue Service, Attn: 8596, Enterprise Computing Center at Martinsburg, (IRS/ECC-MTB), 230 Murall Drive, P.O. Box 1359, Kearneysville, West Virginia 25430.

Who must file. The head of every Federal executive agency or his or her delegate must file Forms 8596 and 8596-A to report federal contracts.

Federal executive agency. A Federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office, (b) any military department, as defined in 5 U.S.C. 102, and (c) the United States Postal Service and the Postal Rate Commission.

Special rules. If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a Federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the Federal executive agency must file Forms 8596 and 8596-A.

FPDC election. In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

To make this election, attach to your FPDC submission for the quarter a signed statement that (a) the Director of the FPDC (or his or her delegate) is authorized, in accordance with an election made under 26 CFR 1.6050M-1(d)(5), on the agency's behalf, to make the required returns for that quarter and (b)

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line

Total of all forms filed = 25,798,424

651121

OMB No. 1545-0123

Final K-1 Amended K-1

Schedule K-1 (Form 1065)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

Form sections A, B, C, D: Partnership's employer identification number, name, address, IRS center, and PTP check.

Part II Information About the Partner

Form sections E through N: Partner's SSN/TIN, name, entity type, retirement plan, share of profit/loss/capital, liabilities, capital account analysis, and net unrecognized gain/loss.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Amount, and Other information. Rows include Ordinary business income, Net rental real estate income, Credits, Dividends, Royalties, etc.

*See attached statement for additional information.

For IRS Use Only section with checkboxes for at-risk and passive activity purposes.

2022 Information Return Line Item Estimates - All figures are estimates based on samples. Number of individuals for selected line

Total of all individuals represented = 12,577,642

651121

OMB No. 1545-0123

Final K-1 Amended K-1

Schedule K-1 (Form 1065)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

Form I sections A, B, C, D: Partnership's employer identification number, name, address, IRS center, and PTP check.

Part II Information About the Partner

Form II sections E through N: Partner's SSN/TIN, name, entity type, retirement plan, share of profit/loss/capital, liabilities, capital account analysis, and net unrecognized gain/loss.

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Line number and Description. Rows include Ordinary business income (7,439,994), Net rental real estate income (4,200,095), Other net rental income (306,136), Guaranteed payments (755,052), Interest income (4,285,944), Ordinary dividends (2,803,050), Qualified dividends (78,583), Royalties (436,479), Net short-term capital gain (1,710,540), Net long-term capital gain (1,976,800), Collectibles gain (9b), Unrecaptured section 1250 gain (9c), Net section 1231 gain (10), Other income (508), Section 179 deduction (343,580), Other deductions (2,984), and foreign taxes paid (21).

*See attached statement for additional information.

For IRS Use Only section with checkboxes for at-risk and passive activity purposes.

Estimates exclude duplicates and returns replaced by amendeds.

2022 Information Return Line Item Estimates - All figures are estimates based on samples. Amount of selected lines filed (in thousands of dollars)

651121

Total of all forms filed = 25,798,424

Final K-1 Amended K-1

OMB No. 1545-0123

Schedule K-1 (Form 1065)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

Form fields for Part I: A Partnership's employer identification number, B Partnership's name, address, city, state, and ZIP code, C IRS center where partnership filed return, D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

Form fields for Part II: E Partner's SSN or TIN, F Name, address, city, state, and ZIP code for partner, G General partner or LLC member-manager, H1 Domestic partner, H2 If the partner is a disregarded entity (DE), I1 What type of entity is this partner?, I2 If this partner is a retirement plan, J Partner's share of profit, loss, and capital, K Partner's share of liabilities

Form fields for Part L: Partner's Capital Account Analysis, including Beginning capital account, Capital contributed during the year, Current year net income (loss), Other increase (decrease), Withdrawals and distributions, Ending capital account

Form field for Part M: Did the partner contribute property with a built-in gain (loss)?

Form field for Part N: Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 2 columns: Line number and Description. Rows include: 1 Ordinary business income (loss) 268,108,747; 2 Net rental real estate income (loss) 7,517,031; 3 Other net rental income (loss) (739,235); 4a Guaranteed payments for services; 4b Guaranteed payments for capital; 4c Total guaranteed payments 65,862,339; 5 Interest income 36,856,308; 6a Ordinary dividends 48,108,698; 6b Qualified dividends; 6c Dividend equivalents 155,923; 7 Royalties 20,305,432; 8 Net short-term capital gain (loss) (14,172,646); 9a Net long-term capital gain (loss) 286,281,489; 9b Collectibles (28%) gain (loss); 9c Unrecaptured section 1250 gain; 10 Net section 1231 gain (loss); 11 Other income (loss) 702; 12 Section 179 deduction 6,993,475; 13 Other deductions 31,126; 14 Self-employment earnings (loss); 15 Credits; 16 Schedule K-3 is attached if checked; 17 Alternative minimum tax (AMT) items; 18 Tax-exempt income and nondeductible expenses; 19 Distributions; 20 Other information; 21 Foreign taxes paid or accrued; 22 More than one activity for at-risk purposes*; 23 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
 Number of Forms filed for selected line

661117

Total of all forms filed = 3,349,383

Final K-1

Amended K-1

OMB No. 1545-0092

Schedule K-1
(Form 1041)

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.
See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D Check if Form 1041-T was filed and enter the date it was filed _____

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	1,154,427	11	Final year deductions
2a	Ordinary dividends	1,228,357		
2b	Qualified dividends			
3	Net short-term capital gain	51,709		
4a	Net long-term capital gain	361,734		
4b	28% rate gain		12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain			
5	Other portfolio and nonbusiness income	519,849		
6	Ordinary business income	126,028		
7	Net rental real estate income	297,613	13	Credits and credit recapture
8	Other rental income	12,375		
9	Directly apportioned deductions			
			14	Other information
				1,818,879
10	Estate tax deduction			

*See attached statement for additional information.
Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

661117

Schedule K-1 (Form 1041)
Department of the Treasury
Internal Revenue Service

2022
For calendar year 2022, or tax year

Final K-1 Amended K-1 OMB No. 1545-0092

Total of all individuals represented = **2,886,598**

beginning / / ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.
See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D Check if Form 1041-T was filed and enter the date it was filed _____

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	1,071,265	11	Final year deductions
2a	Ordinary dividends	1,056,379		
2b	Qualified dividends			
3	Net short-term capital gain	50,573		
4a	Net long-term capital gain	344,745		
4b	28% rate gain		12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain			
5	Other portfolio and nonbusiness income	490,919		
6	Ordinary business income	116,670		
7	Net rental real estate income	270,180	13	Credits and credit recapture
8	Other rental income	10,070		
9	Directly apportioned deductions			
			14	Other information
				1,590,450
10	Estate tax deduction			

*See attached statement for additional information.
Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

2022 Information Return Line Item Estimates - All figures are estimates based on samples. Amount of selected lines filed (in thousands of dollars)

661117

Total of all forms filed = 3,349,383

Final K-1

Amended K-1

OMB No. 1545-0092

Schedule K-1 (Form 1041)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning [] / [] / [] ending [] / [] / []

Beneficiary's Share of Income, Deductions, Credits, etc. See back of form and instructions.

Part I Information About the Estate or Trust

Form sections A through E for Part I: A Estate's or trust's employer identification number, B Estate's or trust's name, C Fiduciary's name, address, city, state, and ZIP code, D Check if Form 1041-T was filed, E Check if this is the final Form 1041.

Part II Information About the Beneficiary

Form sections F through H for Part II: F Beneficiary's identifying number, G Beneficiary's name, address, city, state, and ZIP code, H Domestic beneficiary / Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Amount, and Other information. Rows include Interest income (3,658,253), Ordinary dividends (26,403,681), Net short-term capital gain (346,877), Net long-term capital gain (15,592,241), 28% rate gain, Unrecaptured section 1250 gain, Other portfolio and nonbusiness income (16,444,983), Ordinary business income (7,547,799), Net rental real estate income (14,252,821), Other rental income (285,224), Directly apportioned deductions, Estate tax deduction, and Final year deductions. Total for line 14 is 15,818,500.

*See attached statement for additional information. Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of Forms filed for selected line**

671121

Total of all forms filed = **9,015,989**

Final K-1

Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022

ending / /

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
B Corporation's name, address, city, state, and ZIP code
C IRS Center where corporation filed return
D Corporation's total number of shares Beginning of tax year End of tax year

Part II Information About the Shareholder

E Shareholder's identifying number
F Shareholder's name, address, city, state, and ZIP code
G Current year allocation percentage %
H Shareholder's number of shares Beginning of tax year End of tax year
I Loans from shareholder Beginning of tax year \$ End of tax year \$

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss) 8,218,953	13 Credits 329,115
2 Net rental real estate income (loss) 719,964	
3 Other net rental income (loss) 52,383	
4 Interest income 1,926,009	
5a Ordinary dividends 322,742	
5b Qualified dividends	14 Schedule K-3 is attached if checked <input type="checkbox"/>
6 Royalties 48,522	15 Alternative minimum tax (AMT) items
7 Net short-term capital gain (loss) 158,853	
8a Net long-term capital gain (loss) 304,806	
8b Collectibles (28%) gain (loss)	
8c Unrecaptured section 1250 gain	
9 Net section 1231 gain (loss)	16 Items affecting shareholder basis
10 Other income (loss)	
	17 Other information
11 Section 179 deduction 636,843	
12 Other deductions	
18 <input type="checkbox"/> More than one activity for at-risk purposes*	
19 <input type="checkbox"/> More than one activity for passive activity purposes*	

* See attached statement for additional information.

Estimates exclude duplicates and returns replaced by amendeds.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line

671121

Total of all individuals represented = **7,426,940**

Final K-1

Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
B Corporation's name, address, city, state, and ZIP code
C IRS Center where corporation filed return
D Corporation's total number of shares Beginning of tax year _____ End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number
F Shareholder's name, address, city, state, and ZIP code
G Current year allocation percentage _____ %
H Shareholder's number of shares Beginning of tax year _____ End of tax year _____
I Loans from shareholder Beginning of tax year _____ \$ End of tax year _____ \$

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss) 7,010,995	13 Credits 275,226
2 Net rental real estate income (loss) 604,022	
3 Other net rental income (loss) 47,760	
4 Interest income 1,713,600	
5a Ordinary dividends 295,070	
5b Qualified dividends	14 Schedule K-3 is attached if checked <input type="checkbox"/>
6 Royalties 44,811	15 Alternative minimum tax (AMT) items
7 Net short-term capital gain (loss) 146,192	
8a Net long-term capital gain (loss) 284,538	
8b Collectibles (28%) gain (loss)	
8c Unrecaptured section 1250 gain	
9 Net section 1231 gain (loss)	16 Items affecting shareholder basis
10 Other income (loss)	
	17 Other information
11 Section 179 deduction 605,144	
12 Other deductions	
18 <input type="checkbox"/> More than one activity for at-risk purposes*	
19 <input type="checkbox"/> More than one activity for passive activity purposes*	

* See attached statement for additional information.

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)**

671121

Total of all forms filed = 9,015,989

Final K-1

Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022

ending / /

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number _____

B Corporation's name, address, city, state, and ZIP code _____

C IRS Center where corporation filed return _____

D Corporation's total number of shares
Beginning of tax year _____
End of tax year _____

Part II Information About the Shareholder

E Shareholder's identifying number _____

F Shareholder's name, address, city, state, and ZIP code _____

G Current year allocation percentage _____ %

H Shareholder's number of shares
Beginning of tax year _____
End of tax year _____

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	434,326,402		3,953,895
2	Net rental real estate income (loss)		
	10,729,635		
3	Other net rental income (loss)		
	397,287		
4	Interest income		
	11,291,935		
5a	Ordinary dividends		
	9,301,520		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
	3,505,466		
7	Net short-term capital gain (loss)		
	(2,631,421)		
8a	Net long-term capital gain (loss)		
	96,407,256		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
11	Section 179 deduction		
	29,138,131		
12	Other deductions		
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		

* See attached statement for additional information.

Estimates exclude duplicates and returns replaced by amendeds.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p style="text-align: center;">Total of all forms filed = 41,709,687</p>				OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 ____	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ 41,420,038		Copy B For Recipient 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.	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ 68,649			
Account number (see instructions)		5 State tax withheld \$ ----- \$ -----	6 State/Payer's state no. ----- -----		7 State income \$ ----- \$ -----

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116	Nonemployee Compensation
Total of all individuals represented = 28,073,670			Form 1099-NEC	
			(Rev. January 2022)	
			For calendar year 20 ____	
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		Copy B For Recipient <small>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.</small>
		\$ 27,951,474		
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.)		3		
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		
		\$ 66,037		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	
		\$		\$
		\$		\$

Form **1099-NEC** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p style="text-align: center;">Total of all forms filed = 41,709,687</p>				OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 ____	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$ 719,898,059		Copy B For Recipient 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.	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ 218,822			
Account number (see instructions)		5 State tax withheld \$ _____	6 State/Payer's state no. _____		7 State income \$ _____

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 308,312		1 Coverdell ESA contributions	OMB No. 1545-1815	2022	Coverdell ESA Contribution Information
		\$ 302,804	2 Rollover contributions		
TRUSTEE'S/ISSUER'S TIN		BENEFICIARY'S TIN			Copy B For Beneficiary This information is being furnished to the IRS.
BENEFICIARY'S name					
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 5498-ESA		(keep for your records)	www.irs.gov/Form5498ESA	Department of the Treasury - Internal Revenue Service	

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all individuals represented = 259,671		1 Coverdell ESA contributions \$ 256,519	OMB No. 1545-1815 2022 Form 5498-ESA	Coverdell ESA Contribution Information
		2 Rollover contributions \$ 3,930		
TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN			Copy B For Beneficiary This information is being furnished to the IRS.
BENEFICIARY'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-ESA**

(keep for your records)

www.irs.gov/Form5498ESA

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.**Amount of selected lines filed (in thousands of dollars)** CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Total of all forms filed = 308,312		1 Coverdell ESA contributions	OMB No. 1545-1815	2022	Coverdell ESA Contribution Information	
		\$ 295,823	2 Rollover contributions			Form 5498-ESA
		\$ 79,980				
TRUSTEE'S/ISSUER'S TIN	BENEFICIARY'S TIN				Copy B For Beneficiary This information is being furnished to the IRS.	
BENEFICIARY'S name						
Street address (including apt. no.)						
City or town, state or province, country, and ZIP or foreign postal code						
Account number (see instructions)						
Form 5498-ESA		(keep for your records)	www.irs.gov/Form5498ESA	Department of the Treasury - Internal Revenue Service		

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all forms filed = 4,108,905		1 Date of closing	OMB No. 1545-0997 Form 1099-S (Rev. January 2022)	Proceeds From Real Estate Transactions
		2 Gross proceeds	For calendar year 20 ____	
		\$ 4,077,846		
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy B For Transferor 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.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) ▶ <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Buyer's part of real estate tax \$ 1,341,348		

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all individuals represented = 3,789,288		1 Date of closing	OMB No. 1545-0997	Proceeds From Real Estate Transactions
		2 Gross proceeds	Form 1099-S (Rev. January 2022)	
		\$ 3,765,944	For calendar year 20 ____	
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy B For Transferor 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.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ▶ <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Buyer's part of real estate tax		
Account number (see instructions)		\$ 1,274,661		

2022 Information Return Line Item Estimates - All figures are estimates based on samples.**Amount of selected lines filed (in thousands of dollars)** CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all forms filed = 4,108,905		1 Date of closing	OMB No. 1545-0997	Proceeds From Real Estate Transactions
		2 Gross proceeds	Form 1099-S (Rev. January 2022)	
		\$ 1,576,600,000	For calendar year 20 ____	
FILER'S TIN	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description		Copy B For Transferor 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.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) ▶ <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Buyer's part of real estate tax		
Account number (see instructions)		\$ 1,506,843		

Form **1099-S** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099S

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable checkbox on Form 8949	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange Transactions	
Total of all forms filed = 2,365,991,028				2022 Form 1099-B		
PAYER'S TIN			1a Description of property (Example: 100 sh. XYZ Co.)			
RECIPIENT'S TIN			1b Date acquired	1c Date sold or disposed	<p align="center">Copy B For Recipient</p> <p>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.</p>	
1d Proceeds			\$ 2,210,588,220	1e Cost or other basis		\$ 2,046,261,627
1f Accrued market discount			\$ 692,023	1g Wash sale loss disallowed		\$ 370,306,093
RECIPIENT'S name			2 Short-term gain or loss <input type="checkbox"/>	3 If checked, proceeds from:		
Street address (including apt. no.)			Long-term gain or loss <input type="checkbox"/>	Collectibles		<input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code			Ordinary	QOF		<input type="checkbox"/>
Account number (see instructions)			4 Federal income tax withheld	5 If checked, noncovered security		<input type="checkbox"/>
CUSIP number			\$ 349,563	6 Reported to IRS:		7 If checked, loss is not allowed based on amount in 1d
FATCA filing requirement <input type="checkbox"/>			Gross proceeds <input type="checkbox"/>	Net proceeds <input type="checkbox"/>		
14 State name			8 Profit or (loss) realized in 2022 on closed contracts	9 Unrealized profit or (loss) on open contracts—12/31/2021		
15 State identification no.			\$ 26,478,552	\$ 871,741		
16 State tax withheld			10 Unrealized profit or (loss) on open contracts—12/31/2022	11 Aggregate profit or (loss) on contracts		
\$			\$ 1,735,143	\$ 26,474,386		
-----			12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering	\$ 10,758	
\$						

Form **1099-B**

(Keep for your records)

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable checkbox on Form 8949	OMB No. 1545-0715	2022 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
Total of all individuals represented = 47,882,516						
1a Description of property (Example: 100 sh. XYZ Co.)						
PAYER'S TIN		RECIPIENT'S TIN	1b Date acquired	1c Date sold or disposed		
			1d Proceeds \$ 46,349,190	1e Cost or other basis \$ 39,715,396		
			1f Accrued market discount \$ 297,755	1g Wash sale loss disallowed \$ 12,539,696		
RECIPIENT'S name			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		
Street address (including apt. no.)			4 Federal income tax withheld \$ 228,797	5 If checked, noncovered security <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
Account number (see instructions)			8 Profit or (loss) realized in 2022 on closed contracts \$ 590,731	9 Unrealized profit or (loss) on open contracts—12/31/2021 \$ 123,757		
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2022 \$ 92,253	11 Aggregate profit or (loss) on contracts \$ 584,509		
14 State name	15 State identification no.	16 State tax withheld \$	12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering \$ 2,807		
		\$				

**Copy B
For Recipient**

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-B**

(Keep for your records)

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 2,365,991,028			Applicable checkbox on Form 8949	OMB No. 1545-0715 2022 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions	
1a Description of property (Example: 100 sh. XYZ Co.)						
PAYER'S TIN			RECIPIENT'S TIN			Copy B For Recipient 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.
RECIPIENT'S name			1b Date acquired	1c Date sold or disposed		
Street address (including apt. no.)			1d Proceeds \$ 16,019,000,000	1e Cost or other basis \$ 16,163,000,000		
City or town, state or province, country, and ZIP or foreign postal code			1f Accrued market discount \$ 320,714	1g Wash sale loss disallowed \$ 868,091,570		
Account number (see instructions)			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		
CUSIP number			4 Federal income tax withheld \$ 198,375	5 If checked, noncovered security <input type="checkbox"/>		
FATCA filing requirement <input type="checkbox"/>			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
14 State name			8 Profit or (loss) realized in 2022 on closed contracts \$ 15,570,520	9 Unrealized profit or (loss) on open contracts—12/31/2021 \$ (150,697)		
15 State identification no.			10 Unrealized profit or (loss) on open contracts—12/31/2022 \$ 14,719,264	11 Aggregate profit or (loss) on contracts \$ 29,026,587		
16 State tax withheld \$			12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering \$ 44,394		

Form **1099-B**

(Keep for your records)

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877		Acquisition or Abandonment of Secured Property
Total of all forms filed = 146,057		Form 1099-A (Rev. January 2022) For calendar year 20 ____		
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$ 142,048	Copy B For Borrower <small>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.</small>
BORROWER'S name		3	4 Fair market value of property \$ 145,755	
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

Acquisition or Abandonment of Secured Property

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. January 2022) For calendar year 20 ____	Copy B For Borrower 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.
Total of all individuals represented = 129,678			
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$ 126,678
BORROWER'S name		3	4 Fair market value of property \$ 129,376
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

Acquisition or Abandonment of Secured Property

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 146,057		OMB No. 1545-0877 Form 1099-A (Rev. January 2022) For calendar year 20 ____		<p>Copy B For Borrower</p> <p>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.</p>
LENDER'S TIN	BORROWER'S TIN	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$ 14,376,866	
BORROWER'S name		3	4 Fair market value of property \$ 19,134,986	
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 60,225,252		*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.		OMB No. 1545-1380 Form 1098 (Rev. January 2022) For calendar year 20____	<p style="text-align: center;">Mortgage Interest Statement</p> <p style="text-align: center;">Copy B For Payer/Borrower</p> <p>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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.</p> <p>11 Mortgage acquisition date</p>
		1 Mortgage interest received from payer(s)/borrower(s)* \$ 60,085,397			
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ 59,660,883	3 Mortgage origination date		
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$ 223,629	5 Mortgage insurance premiums \$ 6,550,248		
Street address (including apt. no.)		6 Points paid on purchase of principal residence \$ 2,684,091			
City or town, state or province, country, and ZIP or foreign postal code		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
9 Number of properties securing the mortgage	10 Other	8 Address or description of property securing mortgage			
Account number (see instructions)					

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 83,195,278</p>		*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.	OMB No. 1545-1380 Form 1098 (Rev. January 2022) For calendar year 20 ____	<p align="center">Mortgage Interest Statement</p> <p align="center">Copy B</p> <p align="center">For Payer/Borrower</p> <p>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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.</p>
		1 Mortgage interest received from payer(s)/borrower(s)* \$ 495,439,658		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ 17,685,000,000	3 Mortgage origination date	
		4 Refund of overpaid interest \$ 87,749	5 Mortgage insurance premiums \$ 12,722,043	
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$ 10,068,481		
Street address (including apt. no.)		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.		
City or town, state or province, country, and ZIP or foreign postal code		8 Address or description of property securing mortgage		
9 Number of properties securing the mortgage	10 Other			
Account number (see instructions)		11 Mortgage acquisition date		

Form **1098** (Rev. 1-2022)

(Keep for your records)

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 26,576,532	OMB No. 1545-1574 2022 * Form 1098-T	Tuition Statement Copy B For Student 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.
Total of all forms filed = 27,932,703		2		
FILER'S employer identification no.	STUDENT'S TIN	3		
STUDENT'S name		4 Adjustments made for a prior year \$ 1,294,154	5 Scholarships or grants \$ 16,318,364	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$ 438,161	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)			10 Ins. contract reimb./refund \$ 7,726	

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 24,551,076	OMB No. 1545-1574 2022 Form 1098-T	Tuition Statement Copy B For Student 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.
Total of all individuals represented = 25,592,226		2	*	
FILER'S employer identification no.	STUDENT'S TIN	3		
STUDENT'S name		4 Adjustments made for a prior year \$ 1,283,510	5 Scholarships or grants \$ 15,717,483	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$ 437,176	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$ 7,726	
Form 1098-T (keep for your records)		www.irs.gov/Form1098T	Department of the Treasury - Internal Revenue Service	

* Data not shown because of the small number of sample returns on which they are based.

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)**

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 287,802,493	OMB No. 1545-1574 2022 Form 1098-T	Tuition Statement Copy B For Student 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.
Total of all forms filed = 27,932,703		2	* Form 1098-T	
FILER'S employer identification no.	STUDENT'S TIN	3		
STUDENT'S name		4 Adjustments made for a prior year \$ 2,038,923	5 Scholarships or grants \$ 141,404,718	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$ 778,015	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2023 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$ 71,624	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>			

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <p align="center">Total of all forms filed = 9,758,372</p>			OMB No. 1545-1576 <h1 align="center">2022</h1> Form 1098-E	Student Loan Interest Statement
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender \$ 9,652,666	Copy B For Borrower	
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		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.
Account number (see instructions)				

Form **1098-E**

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all individuals represented = 8,163,342			OMB No. 1545-1576 2022 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender \$ 8,069,881		
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E (keep for your records)		www.irs.gov/Form1098E		Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <p align="center">Total of all forms filed = 9,758,372</p>			OMB No. 1545-1576 <p align="center">2022</p> Form 1098-E	<p>Student Loan Interest Statement</p>
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender \$ 21,897,221		<p>Copy B For Borrower</p>
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code				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.
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		

Form **1098-E**

(keep for your records)

www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 6,451,150		1 Date of identifiable event	OMB No. 1545-1424	Cancellation of Debt
		2 Amount of debt discharged \$ 6,421,410	Form 1099-C (Rev. January 2022)	
		3 Interest, if included in box 2 \$ 514,750	For calendar year 20 ____	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B For Debtor 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.
DEBTOR'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>	6 Identifiable event code	7 Fair market value of property \$ 172,118

Form **1099-C** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all individuals represented = 5,129,377</p>		1 Date of identifiable event	OMB No. 1545-1424	Cancellation of Debt
		2 Amount of debt discharged	Form 1099-C (Rev. January 2022)	
		3 Interest, if included in box 2	For calendar year 20 ____	
CREDITOR'S TIN DEBTOR'S TIN		4 Debt description		Copy B For Debtor 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.
DEBTOR'S name		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
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 \$ 165,458	

Form **1099-C** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 6,451,150		1 Date of identifiable event	OMB No. 1545-1424	Cancellation of Debt
		2 Amount of debt discharged	Form 1099-C (Rev. January 2022)	
		3 Interest, if included in box 2	For calendar year 20 ____	
		\$ 29,496,759	\$ 928,225	
CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description		Copy B For Debtor 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.
DEBTOR'S name		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
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	
			\$ 9,452,236	

Form **1099-C** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	Certain Government Payments
Total of all forms filed = 80,541,181		\$ 8,286,644	Form 1099-G	
		2 State or local income tax refunds, credits, or offsets	(Rev. January 2022)	
		\$ 71,140,281	For calendar year 20 ____	
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld	Copy B For Recipient
			\$ 4,473,152	
RECIPIENT'S name		5 RTAA payments	6 Taxable grants	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.
Street address (including apt. no.)		\$ * 472,788	\$ 245,692	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		\$ * 9 Market gain		
		10a State	10b State identification no.	
			11 State income tax withheld	
			\$	
			\$	

Form **1099-G** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

* **Data not shown because of the small number of sample returns on which they are based.**

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 72,721,704</p>		1 Unemployment compensation \$ 8,183,475	OMB No. 1545-0120 Form 1099-G (Rev. January 2022) For calendar year 20 ____	Certain Government Payments Copy B For Recipient 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.
		2 State or local income tax refunds, credits, or offsets \$ 66,781,335		
PAYER'S TIN	RECIPIENT'S TIN	5 RTAA payments \$ *	6 Taxable grants \$ 238,491	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments \$ 469,886	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		9 Market gain \$ *	11 State income tax withheld \$	
		10a State	10b State identification no. ----- \$	

Form **1099-G** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 80,541,181		1 Unemployment compensation		OMB No. 1545-0120	
		\$ 47,651,185		Form 1099-G	
PAYER'S TIN		2 State or local income tax refunds, credits, or offsets		(Rev. January 2022)	
		\$ 97,277,363		For calendar year 20__	
RECIPIENT'S TIN		3 Box 2 amount is for tax year		4 Federal income tax withheld	
RECIPIENT'S name		5 RTAA payments		\$ 4,023,839	
Street address (including apt. no.)		\$ 7,958,732		6 Taxable grants	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments		8 If checked, box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		9 Market gain		11 State income tax withheld	
		10a State		\$	
		10b State identification no.		\$	
				\$	

**Certain
Government
Payments**

**Copy B
For Recipient**

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-G** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 104,764,425</p>		1a Total ordinary dividends \$ 93,119,080		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year _____		Dividends and Distributions		
		1b Qualified dividends \$ 84,813,605		2a Total capital gain distr. \$ 30,345,349			2b Unrecap. Sec. 1250 gain \$ 3,319,027	
		PAYER'S TIN RECIPIENT'S TIN		2c Section 1202 gain \$ *			2d Collectibles (28%) gain \$ 12,174	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		2e Section 897 ordinary dividends \$ *		2f Section 897 capital gain \$ *		Copy B For Recipient 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.		
3 Nondividend distributions \$ 12,912,958		4 Federal income tax withheld \$ 1,839,636						
5 Section 199A dividends \$ 24,008,237		6 Investment expenses \$ 204,873						
7 Foreign tax paid \$ 23,610,737		8 Foreign country or U.S. possession						
9 Cash liquidation distributions \$ 363,757		10 Noncash liquidation distributions \$ 6,821						
11 FATCA filing requirement <input type="checkbox"/>		12 Exempt-interest dividends \$ 9,559,365		13 Specified private activity bond interest dividends \$ 6,726,046				
Account number (see instructions)		14 State	15 State identification no.	16 State tax withheld \$				

Form **1099-DIV** (Rev. 1-2024)

(keep for your records)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

**2022 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 61,511,034		1a Total ordinary dividends	OMB No. 1545-0110	Dividends and Distributions
		\$ 55,375,715	Form 1099-DIV	
		1b Qualified dividends	(Rev. January 2024)	
		\$ 52,603,976	For calendar year _____	
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	Copy B For Recipient
		\$ 22,171,571	\$ 2,759,897	
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain	2d Collectibles (28%) gain	
		\$ *	\$ 11,865	
		2e Section 897 ordinary dividends	2f Section 897 capital gain	
		\$ *	\$ *	
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld	
		\$ 10,107,445	\$ 1,692,609	
Street address (including apt. no.)		5 Section 199A dividends	6 Investment expenses	
		\$ 18,521,534	\$ 190,217	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid	8 Foreign country or U.S. possession	
		\$ 18,464,340		
		9 Cash liquidation distributions	10 Noncash liquidation distributions	
		\$ 311,959	\$ 6,190	
		11 FATCA filing requirement	12 Exempt-interest dividends	
		<input type="checkbox"/>	\$ 7,836,445	
		13 Specified private activity bond interest dividends	\$ 5,654,890	
Account number (see instructions)		14 State	15 State identification no.	
			\$	
			\$	
			\$	

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-DIV** (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 104,764,425		1a Total ordinary dividends		OMB No. 1545-0110	
		\$ 320,715,594		Form 1099-DIV	
		1b Qualified dividends		(Rev. January 2024)	
		\$ 238,514,898		For calendar year _____	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$ 84,071,206		\$ 452,197	
PAYER'S TIN		RECIPIENT'S TIN		2c Section 1202 gain	
				\$ * 6,538	
		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$ * *		\$ * *	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$ 13,796,562		\$ 568,608	
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses	
		\$ 9,209,200		\$ 20,410	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$ 3,682,915			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$ 7,248,328		\$ 1,236,017	
		11 FATCA filing requirement		12 Exempt-interest dividends	
		<input type="checkbox"/>		\$ 23,131,056	
Account number (see instructions)		13 Specified private activity bond interest dividends		14 State	
				15 State identification no.	
				\$ 2,165,427	
				\$	
				\$	

Dividends and Distributions

**Copy B
For Recipient**

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-DIV** (Rev. 1-2024)

(keep for your records)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

Estimates exclude duplicates and returns replaced by amendeds.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

 CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 167,057,517		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2022) For calendar year 20 ____		Interest Income	
		1 Interest income \$ 143,897,614				
		2 Early withdrawal penalty \$ 1,770,666				
PAYER'S TIN	RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations \$ 4,092,688		Copy B For Recipient		
RECIPIENT'S name		4 Federal income tax withheld \$ 1,519,876	5 Investment expenses \$ 88,461		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.	
Street address (including apt. no.)		6 Foreign tax paid \$ 33,800	7 Foreign country or U.S. possession			
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest \$ 4,575,357	9 Specified private activity bond interest \$ 186,471			
		10 Market discount \$ 15,959	11 Bond premium \$ 816,875			
		12 Bond premium on Treasury obligations \$ 233,379	13 Bond premium on tax-exempt bond \$ 1,433,771			
		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.		17 State tax withheld \$ ----- \$
Account number (see instructions)						

Form **1099-INT** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 89,199,022		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		Form 1099-INT (Rev. January 2022)		
PAYER'S TIN		RECIPIENT'S TIN		For calendar year 20 ____		
		\$ 83,943,212		2 Early withdrawal penalty		Copy B
		\$ 1,178,392		3 Interest on U.S. Savings Bonds and Treasury obligations		
		\$ 2,862,080		4 Federal income tax withheld		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.
RECIPIENT'S name		\$ 1,402,475		5 Investment expenses		
Street address (including apt. no.)		\$ 31,384		6 Foreign tax paid		
City or town, state or province, country, and ZIP or foreign postal code		\$ 1,523,537		7 Foreign country or U.S. possession		
		\$ 15,264		8 Tax-exempt interest		
		\$ 217,927		9 Specified private activity bond interest		
		\$ 752,140		10 Market discount		
		\$ 1,219,567		11 Bond premium		
Account number (see instructions)		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		17 State tax withheld
		14 Tax-exempt and tax credit bond CUSIP no.		15 State 16 State identification no.		
		\$				\$
		\$				\$

Form **1099-INT** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 167,057,517		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		Form 1099-INT		
		\$ 58,996,928		(Rev. January 2022)		
PAYER'S TIN RECIPIENT'S TIN		2 Early withdrawal penalty		For calendar year 20 ____		Copy B
		\$ 408,203				
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		3 Interest on U.S. Savings Bonds and Treasury obligations				For Recipient
		\$ 12,975,026				
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses		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.
		\$ 75,644		\$ 25,978		
FATCA filing requirement <input type="checkbox"/>		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$ 4,068				
Account number (see instructions)		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$ 48,233,203		\$ 624,135		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$ 20,737		\$ 1,167,133		
Account number (see instructions)		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$ 356,617		\$ 23,173,257		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State		17 State tax withheld
						\$ ----- \$

Form **1099-INT** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross long-term care benefits paid	OMB No. 1545-1519	Long-Term Care and Accelerated Death Benefits
Total of all individuals represented = 321,032		\$ 316,336	Form 1099-LTC (Rev. October 2019)	
PAYER'S TIN		2 Accelerated death benefits paid	For calendar year 20 ____	Copy B For Policyholder 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.
POLICYHOLDER'S TIN		\$ 6,709	INSURED'S TIN	
POLICYHOLDER'S name		3 <input type="checkbox"/> Per diem <input type="checkbox"/> Reimbursed amount		
Street address (including apt. no.)		INSURED'S name		
City or town, state or province, country, and ZIP or foreign postal code		Street address (including apt. no.)		
Account number (see instructions)		City or town, state or province, country, and ZIP or foreign postal code		
4 Qualified contract <input type="checkbox"/> (optional)		5 (optional) <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified	

Form **1099-LTC** (Rev. 10-2019)

(keep for your records)

www.irs.gov/Form1099LTC

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the IRS.
Total of all forms filed = 17,370,395				
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution \$ 16,845,925	2 Earnings on excess cont. \$ 10,797	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$ 16,441	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019)

(keep for your records)

www.irs.gov/Form1099SA

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the IRS.
Total of all individuals represented = 15,439,230				
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution \$ 15,413,393	2 Earnings on excess cont. \$ 10,796	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$ 13,432	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019)

(keep for your records)

www.irs.gov/Form1099SA

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.**Amount of selected lines filed (in thousands of dollars)** CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 Form 1099-SA (Rev. November 2019) For calendar year 20		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	
Total of all forms filed = 17,370,395					
PAYER'S TIN	RECIPIENT'S TIN	1 Gross distribution \$ 35,026,388	2 Earnings on excess cont. \$ 1,243		Copy B For Recipient This information is being furnished to the IRS.
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$ 63,918		
Street address (including apt. no.)		5 HSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>			
Account number (see instructions)		MA MSA <input type="checkbox"/>			

Form **1099-SA** (Rev. 11-2019)

(keep for your records)

www.irs.gov/Form1099SA

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 27,216,456		1 Rents	OMB No. 1545-0115	Miscellaneous Information
		\$ 4,838,418	Form 1099-MISC	
		2 Royalties	(Rev. January 2022)	
		\$ 6,050,570	For calendar year 20__	
		3 Other income	4 Federal income tax withheld	
PAYER'S TIN	RECIPIENT'S TIN	\$ 14,520,260	\$ 297,544	Copy B For Recipient
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Fishing boat proceeds	6 Medical and health care payments	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.
		\$ 27,971	\$ 968,006	
		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
		\$ 187,037	\$ 492,944	
		9 Crop insurance proceeds	10 Gross proceeds paid to an attorney	
		\$	\$ 84,301	
		11 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$ 294	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments *	15 Nonqualified deferred compensation
		\$	\$ 26,626	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 27,216,456</p>		1 Rents	OMB No. 1545-0115	Miscellaneous Information
		\$ 118,352,281	Form 1099-MISC	
		2 Royalties	(Rev. January 2022)	
		\$ 46,422,483	For calendar year 20__	
		3 Other income	4 Federal income tax withheld	Copy B For Recipient 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.
		\$ 62,474,846	\$ 1,627,312	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		\$ 630,215	\$ 14,035,268	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
		\$ 89,603,678	\$ 291,843	
		9 Crop insurance proceeds	10 Gross proceeds paid to an attorney	
		\$ 16,185	\$ 10,028,101	
		11 Fish purchased for resale	12 Section 409A deferrals	
		\$ *	\$ 16,185	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	
		\$ *	\$ 29,655	
Account number (see instructions)		15 Nonqualified deferred compensation	16 State tax withheld	
		\$	\$	
		17 State/Payer's state no.	18 State income	
		\$	\$	

Form **1099-MISC** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

* Data not shown because of the small number of sample returns on which they are based.

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 1,293,572		1 Patronage dividends \$ 1,131,231	OMB No. 1545-0118 2022 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		2 Nonpatronage distributions \$ 552		
		3 Per-unit retain allocations \$ 248,557		
		4 Federal income tax withheld \$ 6,009		
PAYER'S TIN	RECIPIENT'S TIN	5 Redeemed nonqualified notices \$ 74,782	Copy B For Recipient 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.	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		6 Section 199A(g) deduction \$ 165,611		7 Qualified payments (Section 199A(b)(7)) \$ 570,796
		8 Section 199A(a) qual. items \$ 676,461		9 Section 199A(a) SSTB items \$ 184
		10 Investment credit \$ 4,317		11 Work opportunity credit \$ 434
Account number (see instructions)		12 Other credits and deductions \$ 38	13 Specified Coop <input type="checkbox"/>	

Form **1099-PATR**

(keep for your records)

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 997,652		1 Patronage dividends	OMB No. 1545-0118	2022 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		\$ 925,038	2 Nonpatronage distributions		
		\$ 552	3 Per-unit retain allocations		
		\$ 209,732			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	5 Redeemed nonqualified notices	Copy B For Recipient 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.	
		\$ 5,807	\$ 71,902		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		6 Section 199A(g) deduction	7 Qualified payments (Section 199A(b)(7))		
		\$ 146,603	\$ 444,085		
Account number (see instructions)		8 Section 199A(a) qual. items	9 Section 199A(a) SSTB items		
		\$ 526,105	\$ 184		
		10 Investment credit	11 Work opportunity credit		
		\$ 3,962	\$ 385		
		12 Other credits and deductions	13 Specified Coop		
		\$ 37	<input type="checkbox"/>		

Form **1099-PATR**

(keep for your records)

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 1,293,572</p>		1 Patronage dividends \$ 2,359,965	OMB No. 1545-0118 2022 Form 1099-PATR	<p align="center">Taxable Distributions Received From Cooperatives</p>
		2 Nonpatronage distributions \$ 512		
		3 Per-unit retain allocations \$ 43,087,175		
		4 Federal income tax withheld \$ 2,008		
PAYER'S TIN RECIPIENT'S TIN	6 Section 199A(g) deduction \$ 596,006	7 Qualified payments (Section 199A(b)(7)) \$ 40,802,433		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code	8 Section 199A(a) qual. items \$ 36,730,216	9 Section 199A(a) SSTB items \$ 49		
Account number (see instructions)	10 Investment credit \$ 341,566	11 Work opportunity credit \$ 22,719		
		12 Other credits and deductions \$ 216	13 Specified Coop <input type="checkbox"/>	

Form **1099-PATR**

(keep for your records)

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of Forms filed for selected line

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution		OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Total of all forms filed = 113,244,306			\$ 112,790,942		2022	
			2a Taxable amount			
			\$ 92,853,562		Form 1099-R	
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)		4 Federal income tax withheld		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. This information is being furnished to the IRS.
		\$ 28,022		\$ 58,777,509		
RECIPIENT'S name		5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
Street address (including apt. no.)		\$		\$ 34,684		
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other 813,627 %	
		9a Your percentage of total distribution %		9b Total employee contributions \$ 2,890,277		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.	16 State distribution
\$ 4,239			\$			\$
Account number (see instructions)		13 Date of payment	17 Local tax withheld		18 Name of locality	19 Local distribution
			\$			\$
			\$			\$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of individuals for selected line

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 67,040,986		1 Gross distribution \$ 66,881,067		OMB No. 1545-0119 2022 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 58,025,753		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
		3 Capital gain (included in box 2a) \$ 23,320		4 Federal income tax withheld \$ 40,575,808		
PAYER'S TIN	RECIPIENT'S TIN	5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$ 34,597		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ 778,146 %	9a Your percentage of total distribution % 9b Total employee contributions \$ 2,874,150	
10 Amount allocable to IRR within 5 years \$ 4,239	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	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**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

2022 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution		OMB No. 1545-0119	2022	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
Total of all forms filed = 113,244,306			\$ 2,470,000,000							
						2a Taxable amount				
			\$ 1,458,800,000							
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>					
PAYER'S TIN		RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		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. This information is being furnished to the IRS.		
				\$ 93,395		\$ 169,938,377				
RECIPIENT'S name				5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities				
Street address (including apt. no.)				\$		\$ 3,879,105				
City or town, state or province, country, and ZIP or foreign postal code				7 Distribution code(s)		8 Other				
				IRA/SEP/SIMPLE <input type="checkbox"/>		\$ 2,794,714 %				
				9a Your percentage of total distribution %		9b Total employee contributions				
						\$ 107,130,197				
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld		15 State/Payer's state no.		16 State distribution
\$ 35,325						\$				\$
Account number (see instructions)				13 Date of payment		17 Local tax withheld		18 Name of locality		19 Local distribution
						\$				\$
						\$				\$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service