**Paperwork Reduction Act Notice**

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**Notice to Payers**

**Purpose of this Form.** — Use this form to transmit Forms 1099 and 5498 to the Internal Revenue Service. However, use Form W-3G to transmit Form 1099-R.

Enter your name, address, and taxpayer identifying number (TIN) in the spaces provided on the form. Individuals not in a trade or business should enter their social security number in box 2; sole proprietors and all others should enter their employer identification number in box 1. However, sole proprietors who are not required to have an employer identification number should enter their social security number in box 2.

Do not submit more than one type of Form 1099 or submit Forms 5498 and Forms 1099 with the same Form 1096.

In box 3, enter the number of documents attached to Form 1096 and check the appropriate box to indicate the type of Form 1099 (or 5498) you are transmitting.

If you are transmitting Forms 1099 as a nominee or middleman for payments you received on behalf of another person, check the appropriate box on the lower right half of this form. If you are required to file both regular Forms 1099 or 5498 and Forms 1099 as a middleman or nominee, use a separate Form 1096 for each category.

If you have one type of Form 1099 (or 5498) that includes forms with TIN's of recipients and others with no TIN's, you may submit them with one Form 1096 if they are bundled separately. Show the total number of documents being transmitted in box 3. Also, show the number of forms without TIN's in box 4.

For more information about where and when to file, etc., see the separate instructions for Form 1096.

If you are filing a Form 1096 for corrected information returns mark over the "X" in the box at the top left corner of this form.