Annual Summary and Transmittal of U.S. Information Returns

[Form 1096]

Department of the Treasury
Internal Revenue Service

[OMB No. 1545-0108]

1986

Enter in Box 1 or 2 below the identification number you used as the filer on the attached information returns. Do not fill in both Boxes 1 and 2.

1 Employer identification number
2 Social security number
3 Total number of documents
4 Federal income tax withheld

Check only one box below to indicate the type of forms attached.

- [ ] 1099-MISC
- [ ] 1099-DIV
- [ ] 1099-INT
- [ ] 1099-B
- [ ] 1099-R
- [ ] 1099-PATR
- [ ] 1098
- [ ] 5498
- [ ] 1098-

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete. In the case of documents without recipients' identification numbers, I have complied with the requirements of the law in attempting to secure such numbers from the recipients.

Signature ► ......................................................... Title ► ......................................................... Date ► .........................................................

Please return this entire page to the Internal Revenue Service. Photocopies are NOT acceptable.

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.

Instructions

Changes You Should Note.—If you have received a preprinted label from IRS, place it in the name and address area of the form using the brackets as indicators. Make any necessary corrections on the label.

Do not mark the boxes at the bottom of this page. The boxes are for use by Internal Revenue Service only.

For 1986 and later years, transmit Forms W-2G and 1099-R to IRS with Form 1096.

The box for the number of forms without TINs has been eliminated. In Box 4, enter the total Federal income tax withheld as shown on Forms 1099 or W-2G filed with this Form 1096.

Purpose of Form.—Use this form to transmit Forms W-2G, 1098, 1099, and 5498 to the Internal Revenue Service.

Completing Form 1096.—If you are not using a preprinted label, enter the filer’s name, address, and taxpayer identification number (TIN) in the spaces provided on the form. A filer includes a payer, a recipient of mortgage interest payments, a broker, a barter exchange, a trustee or issuer of an individual retirement arrangement (including an IRA, SEP, or DEC), and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned. 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.

Group the forms by form number and submit each group with a separate Form 1096. For example, if you must file both Forms 1099-DIV and Forms 1099-INT, complete one Form 1096 to transmit your Forms 1099-DIV and another Form 1096 to transmit your Forms 1099-INT.

In Box 3, enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 5498 with a Form 1096, and you have correctly completed two Forms 5498 on that page, enter 2 in Box 3 of Form 1096. Check the appropriate box to indicate the type of form you are transmitting.

If you are transmitting forms that include TINs and others with no TINs, you may submit them with one Form 1096, as long as they are all the same form number. Show the total number of documents being transmitted in Box 3.

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

For more information about filing, see the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.