

# 2020 FILING REQUIREMENTS

**1099 Forms:** Payment statement for payments made to non-employees of a business, or for other reasons as required by the government. If any date shown falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

1099 GUIDE TO INFORMATION RETURNS				Paper Filing Due Date	
Form	Title	What to Report	Amounts to Report	To IRS/SSA	To Recipient (unless indicated otherwise)
1042S	Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under Chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	See form instructions	March 15	March 15
1094B	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Summary transmittal record of 1095-Bs.	TBD	Insurance Carrier submits February 28 *	N/A
1094C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Summary transmittal record of 1095-Cs	TBD	Feb 28 Paper, April 1 e-file	N/A
1095B	Health Coverage	Which months the insured and his or her family was covered under the plan.	TBD	Insurance Carrier Submits Feb 28 Paper, April 1 e-file	
1095C	Employer-Provided Health Insurance Offer and Coverage	Whether or not the employer offered health coverage to employees.	TBD	Feb 28 Paper, April 1 e-file *	January 31*
1098	Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	Last day of February *	(To Payer/Borrower) January 31
1098C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane	Gross proceeds of more than \$500	Last day of February *	(To Donor) 30 days from date of sale or contribution
1098E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	Last day of February *	January 31
1098T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	Last day of February *	January 31
1099A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	Last day of February *	(To Borrower) January 31
1099B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	March 15	February 15**
1099C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	Last day of February *	January 31
1099CAP	Changes in Corporate Control and Capital Structure	Information about cash, stock, or other property from an acquisition of control or the substantial change in capital structure of a corporation.	Amounts of stock or property valued at \$1,000 or more	Last day of February *	(To Shareholders) January 31
1099DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions.	\$10 or more, except \$600 or more for liquidations	March 15	January 31**
1099G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	March 15	January 31
1099INT	Interest Income	Interest income.	\$10 or more (\$600 or more in some cases)	Last day of February *	January 31**
1099LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider	All amounts	Last day of February *	January 31
1099MISC	Miscellaneous Income  (Also, use to report direct sales of \$5,000 or more of consumer goods for resale.)	• Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows. (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.147104(d)(2)(iii) (A)).	\$600 or more, except \$10 or more for royalties	February 28* Due date is January 31 for both paper and electronic returns.	January 31**
		• Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch.	All amounts		
		• Section 409A income from nonqualified deferred compensation plans (NQDCs).	All amounts		
		• Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more		
		• Payments for services performed for a trade or business by people not treated as its employees. (including payments reported pursuant to an election described in Regulations section 1.1471(d)(2)(iii)(A)). Examples: fees to subcontractors or directors and golden parachute payments.	\$600 or more		
		• Fish purchases paid in cash for resale.	\$600 or more		
		• Crop insurance proceeds.	\$600 or more		
• Substitute dividend and tax-exempt interest payments reportable by brokers.	\$10 or more	February 15*			
• Gross proceeds paid to attorneys.	\$600 or more	February 15*			
• A U.S. account for chapter 4 purposes to which you made no payment during the year that are reportable on any applicable Form 1099 (or a U.S. account to which you made payment during the year that do not reach the applicable reporting threshold for any applicable form 1099) reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A).	All amounts s (including \$0)	January 31**			
1099NEC	Nonemployee Compensation	The 1099NEC replaces the 1099MISC, for the overall process for reporting nonemployee compensation for the 2020 tax year		January 31	January 31
1099OID	Original Issue Discount	Original Issue Discount	\$10 or more	Last day of February *	January 31**
1099PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives passed through to their patrons including any domestic production activities deduction and certain pass-through credits	\$10 or more	Last day of February *	January 31
1099Q	Payment from Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	Last day of February *	January 31
1099R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations.	\$10 or more	Last day of February *	January 31
1099S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	\$600 or more	Last day of February *	February 15
1099SA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	Last day of February *	January 31
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of stock pursuant to the exercise of an incentive stock option under section 422(b).	All amounts	Last day of February *	January 31
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Transfer of stock acquired through an employee stock purchase plan under section 423(c).	All amounts	Last day of February *	January 31
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account.	All amounts	May 31	(To Participant) For FMV/RMD, January 31; For contributions, May 31
5498ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498SA	HSA, Archer MSA, or Medicare Advantage MSA Information	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	May 31	(To Participant) May 31

\*The due date is March 31 if filed electronically.

\*\*The due date is March 15 for reporting by trustees and middlemen of WHFITs.