



# Most Common Types of Form 1099's

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- I. Form 1099-MISC** is the most widely used form in the series. It is used to report many kinds of payments unless the thresholds apply. The thresholds do not apply if there was any federal income tax withheld under the backup withholding rules. Form 1099-MISC is to be used for payments made in the course of a trade or business. Personal payments are not reportable.

Form 1099-MISC 2014 Miscellaneous Income. The form is divided into several sections for reporting various types of income. Key sections include:

- 1 Rents**: \$
- 2 Royalties**: \$
- 3 Other income**: \$
- 4 Federal income tax withheld**: \$
- 5 Fishing boat proceeds**: \$
- 6 Medical and health care payments**: \$
- 7 Nonemployee compensation**: \$
- 8 Substitute payments in lieu of dividends or interest**: \$
- 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale)**: ☐ \$
- 10 Crop insurance proceeds**: \$
- 11**: \$
- 12**: \$
- 13 Excess golden parachute payments**: \$
- 14 Gross proceeds paid to an attorney**: \$
- 15a Section 409A deferrals**: \$
- 15b Section 409A income**: \$
- 16 State tax withheld**: \$
- 17 State/Payer's state no.**: \$
- 18 State income**: \$

Additional fields include PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. The form also includes a section for the RECIPENT'S name and address. The form is labeled "Copy A For Internal Revenue Service Center" and "File with Form 1096, For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns."

- II. Form 1099-INT** is required to be filed for any person to whom \$10 or more of interest was paid or for whom you withheld and paid any foreign tax or interest, or for whom federal income taxes were withheld under the backup withholding rules. Generally, interest is paid when it is credited or set aside for a person without any substantial limitation or restriction as to the time, manner or condition of payment.

**Note:** Form 1099 INT is not required for payments made to exempt recipients or to interest excluded from reporting.

Form 1099-INT 2014 Interest Income. The form is divided into several sections for reporting interest income. Key sections include:

- 1 Interest income**: \$
- 2 Early withdrawal penalty**: \$
- 3 Interest on U.S. Savings Bonds and Treas. obligations**: \$
- 4 Federal income tax withheld**: \$
- 5 Investment expenses**: \$
- 6 Foreign tax paid**: \$
- 7 Foreign country or U.S. possession**: \$
- 8 Tax-exempt interest**: \$
- 9 Specified private activity bond interest**: \$
- 10 Market discount**: \$
- 11 Bond premium**: \$
- 12 Tax-exempt bond CUSIP no.**: \$
- 13 State**: \$
- 14 State identification no.**: \$
- 15 State tax withheld**: \$
- 16 State tax**: \$

Additional fields include PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. The form also includes a section for the RECIPENT'S name and address. The form is labeled "Copy A For Internal Revenue Service Center" and "File with Form 1096, For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns."

- III. Form 1099-DIV** is issued for each person who receives dividends (including capital gain dividends) and other distributions of stock of \$10 or more, or any person for whom there was tax withheld under the backup withholding rules, or any person for whom you withheld and paid any foreign tax on dividends and other distributions of stock or any person to whom you have paid \$600 or more as part of a liquidation. However there are certain distributions commonly referred to as dividends are actually interest and are to be reported on Form 1099-INT. These include dividends on share accounts in cooperative banks, credit unions, domestic and federal savings and loan associations, and mutual savings banks.

Qualified dividends, which are generally taxed at lower rates, are dividends paid during the year from domestic corporations and qualified foreign corporations. There are some exceptions to this general rule including:

- Holding period of stock with respect to the ex-dividend date for both common and preferred stock
- Dividends related to payments made with respect to certain short positions
- Dividends paid by a regulated investment company that are not treated as qualified dividends under Section 854
- Dividends paid by a real estate investment trust that are not treated as qualified dividends under Section 857 (c)
- Deductible dividends on employer securities

| 9191 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED   |  | OMB No. 1545-0110                |    | 2014  | Form 1099-DIV | Dividends and Distributions |
|---|--|----------------------------------|----|---|---------------|-----------------------------|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |  | 1a Total ordinary dividends      | \$ |   |               |                             |
|   |  | 1b Qualified dividends           | \$ | 21 Section 1202 gain                                  | \$            |                             |
| PAYER'S federal identification number   |  | 2a Total capital gain distr.     | \$ | 2d Collectibles (28%) gain                            | \$            |                             |
| RECIPIENT'S identification number   |  | 2c Section 1202 gain             | \$ | 4 Federal income tax withheld                         | \$            |                             |
| RECIPIENT'S name  |  | 3 Nondividend distributions      | \$ | 5 Investment expenses                                 | \$            |                             |
| Street address (including apt. no.)   |  | 6 Foreign tax paid               | \$ | 7 Foreign country or U.S. possession                  | \$            |                             |
| City or town, state or province, country, and ZIP or foreign postal code  |  | 8 Cash liquidation distributions | \$ | 9 Noncash liquidation distributions                   | \$            |                             |
|   |  | 10 Exempt-interest dividends     | \$ | 11 Specified private activity bond interest dividends | \$            |                             |
| Account number (see instructions)   |  | 12 State                         | \$ | 14 State tax withheld                                 | \$            |                             |
| 2nd TIN not <input type="checkbox"/>  |  | 13 State identification no.      | \$ |   |               |                             |
|   |  |                                  |    |   |               |                             |
|   |  |                                  |    |   |               |                             |
|   |  |                                  |    |   |               |                             |

Form 1099-DIV Cat. No. 14415N www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service  
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IV. **Form 1099-OID** – (Original Issue Discount) is required for each person who is a holder of a record of the obligation if the OID includible in the holder's gross income is at least \$10. Original Issue Discount is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon).

| 9196 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED   |  | OMB No. 1545-0117                                      |    | 2014                          | Form 1099-OID | Original Issue Discount |
|---|--|--|----|-------------------------------|---------------|-------------------------|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |  | 1 Original issue discount for 2014                     | \$ |                               |               |                         |
|   |  | 3 Early withdrawal penalty                             | \$ | 4 Federal income tax withheld | \$            |                         |
| PAYER'S federal identification number   |  | 5 Market discount                                      | \$ | 6 Acquisition premium         | \$            |                         |
| RECIPIENT'S identification number   |  | 7 Description  | \$ |                               |               |                         |
| RECIPIENT'S name  |  | 8 Original issue discount on U.S. Treasury obligations | \$ |                               |               |                         |
| Street address (including apt. no.)   |  | 9 Investment expenses                                  | \$ |                               |               |                         |
| City or town, state or province, country, and ZIP or foreign postal code  |  | 10 State   | \$ | 11 State identification no.   | \$            |                         |
|   |  | 12 State tax withheld                                  | \$ |                               |               |                         |
| Account number (see instructions)   |  |  |    |                               |               |                         |
| 2nd TIN not <input type="checkbox"/>  |  |  |    |                               |               |                         |
|   |  |  |    |                               |               |                         |
|   |  |  |    |                               |               |                         |
|   |  |  |    |                               |               |                         |

Form 1099-OID Cat. No. 14421R www.irs.gov/form1099oid Department of the Treasury - Internal Revenue Service  
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V. **Form 1099-R** - Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts and etc. has to be filed for each person to whom you have made a designated distribution or are

treated as having made a distribution of \$10 or more from profit-sharing or retirement plans, any individual retirement arrangements (IRAs), annuities, pensions, insurance contracts, survivor income benefit plans, permanent and total disability payments under life insurance contracts, charitable gift annuity, death benefit payments made by employers that are not made as part of a pension, profit – sharing, or retirement plan and disability payments made from a retirement plan.

|  |  |  |  |   |  |  |  |
|--|--|--|--|---|--|--|--|
| <b>1099-R</b> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED<br>PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code |  | <b>1</b> Gross distribution<br>\$  |  | OMB No. 1545-0119<br><b>2014</b><br>Form <b>1099-R</b>                                      |  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |  |
| <b>2a</b> Taxable amount<br>\$   |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |  | <b>3</b> Capital gain (included in box 2a)<br>\$  |  | <b>4</b> Federal income tax withheld<br>\$   |  |
| PAYER'S federal identification number  |  | RECIPIENT'S identification number  |  | <b>5</b> Employee contributions / Designated Roth contributions or insurance premiums<br>\$ |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$  |  |
| RECIPIENT'S name   |  | <b>7</b> Distribution code(s)  |  | <b>8</b> Other<br>\$  |  | <b>9</b> Total employee contributions<br>\$  |  |
| Street address (including apt. no.)  |  | <b>10</b> Amount allocable to IRR within 5 years   |  | <b>11</b> 1st year of desig. Roth contrib.  |  | <b>12</b> State tax withheld   |  |
| City or town, state or province, country, and ZIP or foreign postal code   |  | <b>13</b> State/Payer's state no.  |  | <b>14</b> State distribution  |  | <b>15</b> Local tax withheld   |  |
| <b>16</b> Name of locality   |  | <b>17</b> Local distribution   |  | <b>18</b>   |  | <b>19</b>  |  |
| Form <b>1099-R</b> Cat. No. 14436Q   |  | www.irs.gov/form1099r  |  | Department of the Treasury - Internal Revenue Service                                       |  | Do Not Cut or Separate Forms on This Page  |  |

**VI. Form 1099-A (Acquisition or Abandonment of Secured Property)** has to be filed for each borrower if you lend money in connection with your trade or business and, in full or partial satisfaction of the debt, you acquire an interest in property that is security for the debt, or you have reason to know that the property has been abandoned.

**Note:** Person does not need to be in the business of lending money to be subject to this reporting requirement.

|  |  |  |  |   |  |
|--|--|--|--|---|--|
| <b>1099-A</b> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED<br>LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |  | OMB No. 1545-0877<br><b>2014</b><br>Form <b>1099-A</b>   |  | <b>Acquisition or Abandonment of Secured Property</b>             |  |
| LENDER'S federal identification number   |  | BORROWER'S identification number   |  | <b>1</b> Date of lender's acquisition or knowledge of abandonment |  |
| BORROWER'S name  |  | <b>2</b> Balance of principal outstanding<br>\$  |  | <b>3</b> Fair market value of property<br>\$                      |  |
| Street address (including apt. no.)  |  | <b>4</b> If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/> |  | <b>5</b> Description of property                                  |  |
| City or town, state or province, country, and ZIP or foreign postal code   |  | Form <b>1099-A</b> Cat. No. 14412G   |  | www.irs.gov/form1099a   |  |
| Account number (see instructions)  |  | Department of the Treasury - Internal Revenue Service  |  | Do Not Cut or Separate Forms on This Page                         |  |

**VII. Form 1099-B** reports the proceeds from broker or barter type exchange transactions. A broker or barter exchange must file Form 1099-B for each person:

- for whom the broker has sold (including short sales) stocks, bonds, commodities, regulated futures contracts, foreign currency contracts (pursuant to a forward contract or regulated futures contract), forward contracts, debt instruments for cash



- who received cash, stock, or other property from a corporation that the broker knows or has reason to know has had its stock acquired in an acquisition of control or had a substantial change in capital structure reportable on Form 8806
- who exchanged property or services through a barter exchange

|   |  |  |  |  |   |   |  |
|---|--|--|--|--|---|---|--|
| 7979 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED   |  | Applicable check box on Form 9949  |  | OMB No. 1545-0715  | Proceeds From Broker and Barter Exchange Transactions |   |  |
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |  |  |  | 2014<br>Form 1099-B  |   |   |  |
| PAYER'S federal identification number   |  | 1a Description of property (Example 100 sh. XYZ Co.)   |  | <b>Copy A</b><br>For Internal Revenue Service Center<br>File with Form 1096.<br><br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |   |   |  |
| RECIPIENT'S identification number   |  | 1b Date acquired   |  |  |   | 1c Date sold or disposed  |  |
| RECIPIENT'S name  |  | 1d Proceeds  |  |  |   | 1e Cost or other basis  |  |
| Street address (including apt. no.)   |  | 1f Code, if any  |  |  |   | 1g Adjustments  |  |
| City or town, state or province, country, and ZIP or foreign postal code  |  | 2 Type of gain or loss:<br>Short-term <input type="checkbox"/><br>Long-term <input type="checkbox"/>   |  |  |   | 3 Check if basis reported to IRS <input type="checkbox"/>                     |  |
| Account number (see instructions)   |  | 4 Federal income tax withheld  |  |  |   | 5 Check if noncovered security <input type="checkbox"/>                       |  |
| CUSIP number  |  | 6 Reported to IRS:<br>Gross proceeds <input type="checkbox"/><br>Net proceeds <input type="checkbox"/> |  |  |   | 7 Check if loss is not allowed based on amount in 1d <input type="checkbox"/> |  |
| 14 State name   |  | 8 Profit or (loss) realized in 2014 on closed contracts  |  |  |   | 9 Unrealized profit or (loss) on open contracts—12/31/2013                    |  |
| 15 State identification no.   |  | 10 Unrealized profit or (loss) on open contracts—12/31/2014  |  |  |   | 11 Aggregate profit or (loss) on contracts                                    |  |
| 16 State tax withheld   |  | 12 Bartering   |  |  |   | 13 Bartering  |  |
| Form 1099-B   |  | Cat. No. 14411V  |  | www.irs.gov/form1099b  |   |   |  |
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**VIII. Form 1099-C** is used for cancellation of debt, both in bankruptcy as well as just forgiveness. This form has to be filed for each debtor for whom the debt of \$600 has been cancelled and:

- You are an applicable financial entity
- An identifiable event has occurred

|  |  |   |  |  |
|--|--|---|--|--|
| 8585 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |  | OMB No. 1545-1424   |  | Cancellation of Debt   |
| CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. |  | 2014<br>Form 1099-C   |  |  |
| CREDITOR'S federal identification number   |  | 1 Date of identifiable event  |  | <b>Copy A</b><br>For Internal Revenue Service Center<br>File with Form 1096.<br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| DEBTOR'S identification number   |  | 2 Amount of debt discharged   |  |  |
| DEBTOR'S name  |  | 3 Interest if included in box 2   |  |  |
| Street address (including apt. no.)  |  | 4 Debt description  |  |  |
| City or town, state or province, country, and ZIP or foreign postal code   |  | 5 Check here if the debtor was personally liable for repayment of the debt <input type="checkbox"/> |  |  |
| Account number (see instructions)  |  | 6 Identifiable event code   |  |  |
|  |  | 7 Fair market value of property   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
| Form 1099-C  |  | Cat. No. 26280W   |  | www.irs.gov/form1099c  |
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**IX. Form 1099-CAP** (Changes in corporate control and capital structure) is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

|   |  |   |                              |   |
|---|--|---|------------------------------|---|
| 7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED   |  | OMB No. 1545-1814   |                              | <b>Changes in Corporate Control and Capital Structure</b><br><br><b>Copy A</b><br><b>For Internal Revenue Service Center</b><br><b>File with Form 1096.</b><br>For Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br>CORPORATION'S federal identification no.      SHAREHOLDER'S identification no.<br><br>SHAREHOLDER'S name<br><br>Street address (including apt. no.)<br><br>City or town, state or province, country, and ZIP or foreign postal code<br><br>Account number (see instructions) |  | 1 Date of sale or exchange  | <b>2014</b><br>Form 1099-CAP |   |
|   |  | 2 Aggregate amount rec'd*   |                              |   |
|   |  | 3 No. of shares exchanged   |                              |   |
|   |  | 5   |                              |   |
|   |  | * The shareholder cannot claim a loss based on the amount in box 2. |                              |   |
| Form 1099-CAP      Cat. No. 35115M      www.irs.gov/form1099cap      Department of the Treasury - Internal Revenue Service<br><b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>  |  |   |                              |   |

**X. Form 1099-G is used by government agencies to report:**

- Unemployment compensation
- State or local tax refunds, credit or offsets
- Reemployment trade adjustment assistance (RTAA) payments
- Taxable grants
- Agricultural payments and commodity credit corporation (CCC) loan

|   |  |  |   |  |
|---|--|--|---|--|
| 8888 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED   |  | OMB No. 1545-0120  |   | <b>Certain Government Payments</b><br><br><b>Copy A</b><br><b>For Internal Revenue Service Center</b><br><b>File with Form 1096.</b><br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br>PAYER'S federal identification number      RECIPIENT'S identification number<br><br>RECIPIENT'S name<br><br>Street address (including apt. no.)<br><br>City or town, state or province, country, and ZIP or foreign postal code<br><br>Account number (see instructions) |  | 1 Unemployment compensation                              | <b>2014</b><br>Form 1099-G  |  |
|   |  | 2 State or local income tax refunds, credits, or offsets |   |  |
|   |  | 3 Box 2 amount is for tax year                           |   |  |
|   |  | 5 RTAA payments  | 6 Taxable grants  |  |
|   |  | 7 Agriculture payments                                   | 8 Check if box 2 is trade or business income <input type="checkbox"/> |  |
|   |  | 9 Market gain  |   |  |
|   |  | 10a State  | 10b State identification no.  | 11 State income tax withheld   |
|   |  |  |   |  |
| Form 1099-G      Cat. No. 14438M      www.irs.gov/form1099g      Department of the Treasury - Internal Revenue Service<br><b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>  |  |  |   |  |

- XI. Form 1099 LTC** is used to report long term care and accelerated death benefits. Payer must file Form 1099-LTC if payer paid any long term care benefits, including accelerated death benefits. Payers include insurance companies, government units, and viatical settlement providers.

|  |  |   |                                       |   |
|--|--|---|---------------------------------------|---|
| 9393 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |  | OMB No. 1545-1519   |                                       | <b>2014</b><br><b>Long-Term Care and Accelerated Death Benefits</b><br><b>Form 1099-LTC</b><br><b>Copy A</b><br><b>For Internal Revenue Service Center File with Form 1096.</b><br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| 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  | INSURED'S taxpayer identification no. |   |
|  |  | \$  |                                       |   |
| PAYER'S federal identification number  |  | 2 Accelerated death benefits paid   |                                       |   |
| POLICYHOLDER'S identification number   |  | \$  |                                       |   |
| POLICYHOLDER'S name  |  | 3 Check one:<br><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)  |  | 5 Check, if applicable:<br><input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill |                                       |   |
| 4 Qualified contract <input type="checkbox"/> (optional)   |  | Date certified  |                                       |   |
| Form <b>1099-LTC</b> Cat. No. 23021Z www.irs.gov/form1099ltc Department of the Treasury - Internal Revenue Service<br><b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b> |  |   |                                       |   |

- XII. Form 1099-PATR** is used to report taxable distributions received from cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions described in section 6044(b) or from whom you withheld any federal income tax under the backup withholding rules regardless of the amount of the payment.

|  |  |   |  |   |
|--|--|---|--|---|
| 9797 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |  | OMB No. 1545-0118   |  | <b>2014</b><br><b>Taxable Distributions Received From Cooperatives</b><br><b>Form 1099-PATR</b><br><b>Copy A</b><br><b>For Internal Revenue Service Center File with Form 1096.</b><br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  |  | 1 Patronage dividends                                       | INSURED'S taxpayer identification no.      |   |
|  |  | \$  |  |   |
| PAYER'S federal identification number  |  | 2 Nonpatronage distributions                                |  |   |
| RECIPIENT'S identification number  |  | \$  |  |   |
| RECIPIENT'S name   |  | 3 Per-unit retain allocations                               | 4 Federal income tax withheld              |   |
| Street address (including apt. no.)  |  | \$  |  |   |
| City or town, state or province, country, and ZIP or foreign postal code   |  | 5 Redemption of nonqualified notices and retain allocations | 6 Domestic production activities deduction |   |
| Account number (see instructions)  |  | \$  | 7 Investment credit                        |   |
| 2nd TIN not <input type="checkbox"/>   |  | 8 Work opportunity credit                                   | 9 Patron's AMT adjustment                  |   |
|  |  | \$  | 10 Other credits and deductions            |   |
| Form <b>1099-PATR</b> Cat. No. 14435F www.irs.gov/form1099patr Department of the Treasury - Internal Revenue Service<br><b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b> |  |   |  |   |

- XIII. Form 1099-Q** is used to report payments from qualified education programs under sections 529 and 530. File Form 1099-Q if you are an officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution, and made a distribution from a qualified tuition program (QTP)

|  |  |  |   |   |
|--|--|--|---|---|
| 3131 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |  | OMB No. 1545-1760  |   | <b>2014</b><br><b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b><br><b>Form 1099-Q</b><br><b>Copy A</b><br><b>For Internal Revenue Service Center File with Form 1096.</b><br>For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  |  | 1 Gross distribution   | INSURED'S taxpayer identification no.   |   |
|  |  | \$   |   |   |
| PAYER'S/TRUSTEE'S federal identification no.   |  | 2 Earnings   |   |   |
| RECIPIENT'S social security number   |  | \$   |   |   |
| RECIPIENT'S name   |  | 3 Basis  | 4 Trustee-to-trustee transfer <input type="checkbox"/>                              |   |
| Street address (including apt. no.)  |  | 5 Check one:<br>• Qualified tuition program—<br>Private <input type="checkbox"/> or State <input type="checkbox"/><br>• Coverdell ESA <input type="checkbox"/> | 6 Check if the recipient is not the designated beneficiary <input type="checkbox"/> |   |
| City or town, state or province, country, and ZIP or foreign postal code   |  |  |   |   |
| Account number (see instructions)  |  |  |   |   |
| Form <b>1099-Q</b> Cat. No. 32223J www.irs.gov/form1099q Department of the Treasury - Internal Revenue Service<br><b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b> |  |  |   |   |



**XIV. Form 1099-S** is used to report proceeds from real estate transactions. Generally, you are required to report a transaction that consists in whole or in part of the sale or exchange for money, indebtedness, property, or services of any present or future ownership interest in any of the following:

1. Improved or unimproved land, including air space
2. Inherently permanent structures, including any residential, commercial, or industrial building
3. A condominium unit and its appurtenant fixtures and common elements, including land
4. Stock in a cooperative housing corporation (as defined in section 216)
5. Any non-contingent interest in standing lumber

|  |  |  |  |
|--|--|--|--|
| 7575 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |  | OMB No. 1545-0097  |  |
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number |  | 1 Date of closing  | <div style="font-size: 2em; font-weight: bold;">2014</div> <div style="font-weight: bold;">Form 1099-S</div> |
|  |  | 2 Gross proceeds   |  |
| FILER'S federal identification number  |  | 3 Address or legal description (including city, state, and ZIP code)   |  |
| TRANSFEROR'S identification number   |  |  |  |
| TRANSFEROR'S name  |  | 4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/> |  |
| Street address (including apt. no.)  |  |  |  |
| City or town, state or province, country, and ZIP or foreign postal code   |  | 5 Buyer's part of real estate tax  |  |
| Account or escrow number (see instructions)  |  |  |  |
| Account or escrow number (see instructions)  |  | \$   |  |

**Proceeds From Real Estate Transactions**  
  
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Form 1099-S Cat. No. 64292E www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service  
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**XV. Form 1099-SA** is used to report distributions from an HSA, Archer MSA, or Medicare Advantage HSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each type.

|  |                                   |   |                            |
|--|-----------------------------------|---|----------------------------|
| 9494 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED  |                                   | OMB No. 1545-1517   |                            |
| TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number |                                   | <div style="font-size: 2em; font-weight: bold;">2014</div> <div style="font-weight: bold;">Form 1099-SA</div> |                            |
|  |                                   |   |                            |
| PAYER'S federal identification number  | RECIPIENT'S identification number | 1 Gross distribution  | 2 Earnings on excess cont. |
| RECIPIENT'S name   |                                   | 3 Distribution code   | 4 FMV on date of death     |
|  |                                   |   |                            |
| Street address (including apt. no.)  |                                   | 5 HSA <input type="checkbox"/><br>Archer MSA <input type="checkbox"/><br>MA MSA <input type="checkbox"/>      |                            |
| City or town, state or province, country, and ZIP or foreign postal code   |                                   |   |                            |
| Account number (see instructions)  |                                   | \$  |                            |

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Form 1099-SA Cat. No. 38471D www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service  
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**XVI. Form 1099-K** is used to report the Merchant Card and Third Party Network Payments made in settlement of reportable payment transactions.

1. Purpose - Report the gross amount of payments and third-party network transactions received during the year, along with the participating payee's name, address, and TIN, to participating payees and the IRS.

## 2. Definitions

- A) Payment card transactions: A payment card includes all credit or debit cards, and stored-value cards (ex. Gift cards), and the acceptance as payment of any account number or other indication associated with payment cards.
- B) Participating payee: Any person who accepts a payment card as a payment.
- C) Third-party network transactions: Any transaction that is settled through a third party payment network. (Ex. Third party organizations that settle online ex. PayPal transactions). In the case of a third party network transaction, a participating payee is any person who accepts payment from a third party settlement organization in settlement of such transactions.

| 1010   |  | <input type="checkbox"/> VOID                                    | <input type="checkbox"/> CORRECTED |
|--|--|--|------------------------------------|
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  |  | FILER'S federal identification no.                               | OMB No. 1545-2205                  |
|  |  | PAYEE'S taxpayer identification no.                              | <b>2014</b>                        |
|  |  | 1a Gross amount of payment card/third party network transactions | Form 1099-K                        |
|  |  | 1b Card Not Present transactions (optional)                      | 2 Merchant category code           |
| Check to indicate if FILER is a (an):<br>Payment settlement entity (PSE) <input type="checkbox"/><br>Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/> |  | 3 Number of payment transactions                                 | 4 Federal income tax withheld      |
| Check to indicate transactions reported are:<br>Payment card <input type="checkbox"/><br>Third party network <input type="checkbox"/>  |  | 5a January   | 5b February                        |
| PAYEE'S name   |  | 5c March   | 5d April                           |
| Street address (including apt. no.)  |  | 5e May   | 5f June                            |
| City or town, state or province, country, and ZIP or foreign postal code   |  | 5g July  | 5h August                          |
| PSE'S name and telephone number  |  | 5i September   | 5j October                         |
| Account number (see instructions)  |  | 5k November  | 5l December                        |
| 2nd TIN not <input type="checkbox"/>   |  | 6 State  | 7 State identification no.         |
|  |  |  | 8 State income tax withheld        |
|  |  |  | \$                                 |
|  |  |  | \$                                 |

Form 1099-K Cat. No. 54118B www.irs.gov/form1099k Department of the Treasury - Internal Revenue Service

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**Payment Card and Third Party Network Transactions**

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