



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.

The image shows a blank Form 1099-MISC for the year 2014. The form is titled "Miscellaneous Income" and is labeled "Copy A For Internal Revenue Service Center". It includes fields for Payer's name, address, and identification number, and Recipient's name and identification number. The form is divided into several sections for reporting different types of income: 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's tax results), 10 Crop insurance proceeds, 11 Other, 12, 13 Excess golden parachute payments, 14 Gross proceeds paid to an attorney, 15a Section 408A deferrals, 15b Section 408A income, 16 State tax withheld, 17 State/Payer's state no., and 18 State income. The form also includes a section for "File with Form 1096, For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns." and a footer with the text "Form 1099-MISC Do Not Cut or Separate Forms on This Page".

- 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.

The image shows a blank Form 1099-INT for the year 2014. The form is titled "Interest Income" and is labeled "Copy A For Internal Revenue Service Center". It includes fields for Payer's name, address, and identification number, and Recipient's name and identification number. The form is divided into several sections for reporting different types of interest: 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., and 15 State tax withheld. The form also includes a section for "File with Form 1096, For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns." and a footer with the text "Form 1099-INT Do Not Cut or Separate Forms on This Page".

- 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:

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

9191		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0110	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	\$	2014	
		1b Qualified dividends	\$		
PAYER'S federal identification number		2a Total capital gain distr.	\$	Form 1099-DIV	
RECIPIENT'S identification number		2b Unrecap. Sec. 1250 gain	\$	Dividends and Distributions	
RECIPIENT'S name		2c Section 1202 gain	\$		
Street address (including apt. no.)		2d Collectibles (28%) gain	\$	Copy A For Internal Revenue Service Center	
City or town, state or province, country, and ZIP or foreign postal code		3 Nondividend distributions	\$		
Account number (see instructions)		4 Federal income tax withheld	\$	File with Form 1096.	
2nd TIN not <input type="checkbox"/>		5 Investment expenses	\$		
		6 Foreign tax paid	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
		7 Foreign country or U.S. possession	\$		
		8 Cash liquidation distributions	\$		
		9 Noncash liquidation distributions	\$		
		10 Exempt-interest dividends	\$		
		11 Specified private activity bond interest dividends	\$		
		12 State	\$		
		13 State distribution no.	\$		
		14 State tax withheld	\$		

Form 1099-DIV Cat. No. 14410N 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).

9191		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0117	
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	\$	2014	
		2 Other periodic interest	\$		
PAYER'S federal identification number		3 Early withdrawal penalty	\$	Form 1099-OID	
RECIPIENT'S identification number		4 Federal income tax withheld	\$	Original Issue Discount	
RECIPIENT'S name		5 Market discount	\$		
Street address (including apt. no.)		6 Acquisition premium	\$	Copy A For Internal Revenue Service Center	
City or town, state or province, country, and ZIP or foreign postal code		7 Description	\$		
Account number (see instructions)		8 Original issue discount on U.S. Treasury obligations	\$	File with Form 1096.	
2nd TIN not <input type="checkbox"/>		9 Investment expenses	\$		
		10 State	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
		11 State identification no.	\$		
		12 State tax withheld	\$		

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.

9898 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution \$	OMB No. 1545-0119 2014 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S federal identification number RECIPIENT'S identification number		2a Taxable amount \$	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	
10 Amount allocable to IRR within 5 years \$		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
11 1st year of desig. Roth contrib. \$		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$	
Account number (see instructions) \$		9a Your percentage of total distribution % %	9b Total employee contributions \$	
		12 State tax withheld \$	13 State/Payer's state no. \$	14 State distribution \$
		15 Local tax withheld \$	16 Name of locality \$	17 Local distribution \$
Form 1099-R Cat. No. 14436Q www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — 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.

8880 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2014 Form 1099-A	Acquisition or Abandonment of Secured Property Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
LENDER'S federal identification number BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
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)	3	4 Fair market value of property \$	
	5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	6 Description of property	
Form 1099-A Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — 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

7373 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1814		2014 Form 1099-CAP Changes in Corporate Control and Capital Structure
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	2 Aggregate amount rec'd*	
			\$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
CORPORATION'S federal identification no. SHAREHOLDER'S identification no.		3 No. of shares exchanged	4 Classes of stock exchanged	
SHAREHOLDER'S name				
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code		5		
Account number (see instructions)		* 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		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		

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

- Unemployment compensation
- State of 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		2014 Form 1099-G Certain Government Payments
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	2 State or local income tax refunds, credits, or offsets	
		\$	\$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld	
RECIPIENT'S name		5 RTAA payments	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Agriculture payments	8 Check if 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 Cat. No. 14438M www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service		Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page		

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		2014	Long-Term Care and Accelerated Death Benefits
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	Form 1099-LTC		
PAYER'S federal identification number		POLICYHOLDER'S identification number	INSURED'S taxpayer identification no.	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
POLICYHOLDER'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)	4 Qualified contract <input type="checkbox"/> (optional)	5 Check, if applicable: <input type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill		Date certified	
Form 1099-LTC		Cat. No. 23021Z		www.irs.gov/form1099ltc	
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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		2014	Taxable Distributions Received From Cooperatives
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	Form 1099-PATR		
PAYER'S federal identification number		RECIPIENT'S identification number	INSURED'S taxpayer identification no.		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
RECIPIENT'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	10 Other credits and deductions		Date certified	
Form 1099-PATR		Cat. No. 14435F		www.irs.gov/form1099patr	
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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		2014	Payments From Qualified Education Programs (Under Sections 529 and 530)
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	Form 1099-Q		
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number	INSURED'S taxpayer identification no.		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
RECIPIENT'S name		INSURED'S name			
Street address (including apt. no.)		Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)	5 Check one: <input type="checkbox"/> Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> <input type="checkbox"/> Coverdell ESA		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		Date certified
Form 1099-Q		Cat. No. 32223J		www.irs.gov/form1099q	
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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		2014 Form 1099-S Proceeds From Real Estate Transactions	
		2 Gross proceeds			
		\$			
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
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					
Account or escrow number (see instructions)					
		5 Buyer's part of real estate tax			
		\$			
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		1 Gross distribution		2014 Form 1099-SA Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	
		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Distribution code		2 Earnings on excess cont.	
RECIPIENT'S name		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		4 FMV on date of death	
Street address (including apt. no.)				\$	
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					
				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
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	OMB No. 1545-2205		Payment Card and Third Party Network Transactions
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.		PAYEE'S taxpayer identification no.		
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"/>		1a Gross amount of payment card/third party network transactions	2 Merchant category code	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.
PAYEE'S name		1b Card Not Present transactions (optional)		\$	3 Number of payment transactions	
Street address (including apt. no.)		4 Federal income tax withheld		\$	5a January	
City or town, state or province, country, and ZIP or foreign postal code		5b February		\$	5c March	
PSE'S name and telephone number		5d April		\$	5e May	
Account number (see instructions)		5f June		\$	5g July	
2nd TIN not <input type="checkbox"/>		5h August		\$	5i September	
		5j October		\$	5k November	
		5l December		\$	6 State	
		6 State		\$	7 State identification no.	
		7 State identification no.		\$	8 State income tax withheld	
		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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