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Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file Form 1096 or Copy A of Forms 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website. However, you can use Copy B from those sources to provide recipient statements.

Exception. Forms 1098-MA, 1099-CAP, 1099-H, 1099-LTC, 1099-QA, 1099-SA, 5498-ESA, 5498-QA, and 5498-SA can be filled out online and Copy A can be printed and filed with the IRS using Form 1096.



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Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613



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- Access commercial tax preparation and *e-file* services.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email.

Comments and Suggestions

We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address.

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

You can send your comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments).

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on these forms to carry out the

Internal Revenue laws of the United States. You are required to give us the information. We need it to figure and collect the right amount of tax.

Sections 170(f)(12), 199, 220(h), 223, 408, 408A, 529, 529A, 530, 853A, 6039, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050T, 6050U, 6050W, and their regulations require you to file an information return with the IRS and furnish a statement to recipients. Section 6109 and its regulations require you to provide your TIN on what you file.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

| | |
|-----------|------------|
| 1096 | 14 minutes |
| 1097-BTC* | 19 minutes |
| 1098 | 13 minutes |
| 1098-C* | 18 minutes |
| 1098-E | 7 minutes |
| 1098-MA | 14 minutes |
| 1098-Q | 8 minutes |
| 1098-T | 13 minutes |
| 1099-A | 9 minutes |
| 1099-B | 25 minutes |
| 1099-C | 13 minutes |
| 1099-CAP* | 11 minutes |
| 1099-DIV | 23 minutes |
| 1099-G | 18 minutes |
| 1099-H* | 18 minutes |
| 1099-INT | 13 minutes |
| 1099-K | 27 minutes |
| 1099-LTC | 13 minutes |
| 1099-MISC | 18 minutes |
| 1099-OID | 13 minutes |
| 1099-PATR | 15 minutes |
| 1099-Q | 13 minutes |
| 1099-QA | 10 minutes |
| 1099-R | 25 minutes |
| 1099-S | 8 minutes |
| 1099-SA | 11 minutes |
| 3921* | 11 minutes |
| 3922* | 12 minutes |
| 5498 | 24 minutes |
| 5498-ESA | 7 minutes |
| 5498-QA | 11 minutes |
| 5498-SA | 10 minutes |
| W-2G | 24 minutes |

* Privacy Act does not pertain to this form.

Burden estimates are based upon current statutory requirements as of October 2016. Estimates of burden do not reflect any future legislative changes that may affect the 2018 tax year. Any changes to burden estimates will be included in IRS' annual Paperwork Reduction Act submission to the Office of Management and Budget (OMB) and will be made publicly available on RegInfo.gov.

If you have comments concerning the accuracy of these time estimates, we would be happy to hear from you. Send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send these forms to this address. Instead, see [part D](#).