



## **Attention filers of Form 1096:**

This form is provided for informational purposes only. It appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but a copy, printed from this website, is not. Do **not** print and file a Form 1096 downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

To order official IRS information returns, which include a scannable Form 1096 for filing with the IRS, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically. To file electronically, you must have software, or a service provider, that will create the file in the proper format. More information can be found at:

- IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)), or
- IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

Form <b>1096</b> (Rev. February 2021) Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Annual Summary and Transmittal of U.S. Information Returns</h2>	OMB No. 1545-0108  <h1 style="margin:0;">2021</h1>
FILER'S name		
Street address (including room or suite number)		
City or town, state or province, country, and ZIP or foreign postal code		
Name of person to contact		Telephone number
Email address		Fax number
<b>For Official Use Only</b> 		
<b>1</b> Employer identification number	<b>2</b> Social security number	<b>3</b> Total number of forms
<b>4</b> Federal income tax withheld \$		<b>5</b> Total amount reported with this Form 1096 \$
<b>6</b> Enter an "X" in only one box below to indicate the type of form being filed.		
W-2G 32	1097-BTC 50	1098 81
1098-C 78	1098-E 84	1098-F 03
1098-Q 74	1098-T 83	1099-A 80
1099-B 79	1099-C 85	1099-CAP 73
1099-DIV 91	1099-G 86	1099-INT 92
1099-K 10	1099-LS 16	1099-LTC 93
1099-MISC 95	1099-NEC 71	1099-OID 96
1099-PATR 97	1099-Q 31	1099-QA 1A
1099-R 98	1099-S 75	1099-SA 94
1099-SB 43	3921 25	3922 26
5498 28	5498-ESA 72	5498-QA 2A
5498-SA 27		

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.  
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).**

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.

**Signature** ▶ **Title** ▶ **Date** ▶

### Instructions

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/Form1096](http://www.irs.gov/Form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2021 tax returns required to be filed in 2022, we will post an article at [www.irs.gov/Form1099](http://www.irs.gov/Form1099) explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2021 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2022.
- With Forms 1099-NEC, file by January 31, 2022.
- With Forms 5498, file by May 31, 2022.

#### Where To File

Send all information returns filed on paper with Form 1096 to the following.

**If your principal business, office or agency, or legal residence in the case of an individual, is located in**

**Use the following address**

Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia

Internal Revenue Service  
 Austin Submission Processing Center  
 P.O. Box 149213  
 Austin, TX 78714

Alaska, Colorado, Hawaii, Idaho,  
Illinois, Indiana, Iowa, Kansas,  
Michigan, Minnesota, Missouri,  
Montana, Nebraska, Nevada, North  
Dakota, Oklahoma, Oregon, South  
Carolina, South Dakota, Tennessee,  
Utah, Washington, Wisconsin, Wyoming

Internal Revenue Service Center  
P.O. Box 219256  
Kansas City, MO 64121-9256

California, Connecticut,  
District of Columbia, Louisiana,  
Maryland, Pennsylvania,  
Rhode Island, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
1973 North Rulon White Blvd.  
Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service, Austin Submission Processing Center, P.O. Box 149213, Austin, TX 78714.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

**Box 1 or 2.** Enter your TIN in either box 1 or 2, not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2. Sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 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 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 6
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-F	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 9, 10, and 11
Form 1099-INT	Boxes 1, 3, 8, 10, 11, and 13
Form 1099-K	Box 1a
Form 1099-LS	Box 1
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 8, 9, 10, 11, and 13
Form 1099-NEC	Box 1
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-QA	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 1099-SB	Boxes 1 and 2
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-QA	Boxes 1 and 2
Form 5498-SA	Box 1

**Corrected returns.** For information about filing corrections, see the 2021 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.