

these rights mean to you and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulties for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](#). Be sure to not include any personal taxpayer information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

How To Get Forms, Publications, and Other Assistance

Getting tax forms, instructions, and publications. Go to [IRS.gov/Forms](#) to download current and prior-year forms, instructions, and publications.

Go to [IRS.gov/OrderForms](#) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get some forms and publications faster online.



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 1097-BTC, 1098-C, 1098-MA, 1099-CAP, 1099-H, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 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.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

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



Online. Go to [IRS.gov](#) 24 hours a day, 7 days a week to do the following.

- 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 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 send your comments through [IRS.gov/FormComments](#).

Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

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, 6050X, 6050Y, 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 territories 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, or provide false or fraudulent information, 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	15 minutes
1098-C*	18 minutes
1098-E	7 minutes
1098-F	7 minutes
1098-MA	14 minutes
1098-Q	8 minutes
1098-T	13 minutes
1099-A	9 minutes
1099-B	30 minutes
1099-C	13 minutes
1099-CAP*	11 minutes
1099-DIV	28 minutes
1099-G	18 minutes
1099-H	18 minutes
1099-INT	13 minutes
1099-K	28 minutes
1099-LS	7 minutes
1099-LTC	13 minutes
1099-MISC	18 minutes
1099-NEC	14 minutes
1099-OID	23 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
1099-SB	7 minutes
3921*	11 minutes
3922*	13 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 2023. Estimates of burden do not reflect any future legislative changes that may affect the 2024 tax year. Any changes to burden estimates will be included in the IRS's annual Paperwork Reduction Act submission to the Office of Management and Budget (OMB) and will be made publicly available on [RegInfo.gov](https://www.reginfo.gov). If you have comments concerning the accuracy of these time estimates, we would be happy to hear from you. You can send your comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write 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](#).