


## ***Attention!***

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

|   |   |  |  |   |  |  |  |  |  |  |   |  |  |
|---|---|--|--|---|--|--|--|--|--|--|---|--|--|
| Form <b>1096</b><br>Department of the Treasury<br>Internal Revenue Service  | <b>Annual Summary and Transmittal of<br/>U.S. Information Returns</b> | OMB No. 1545-0108<br><br><b>2001</b>     |  |   |  |  |  |  |  |  |   |  |  |
| FILER'S name<br><br>Street address (including room or suite number)<br><br>City, state, and ZIP code                |   |  |  |   |  |  |  |  |  |  |   |  |  |
| Name of person to contact   |   | Telephone number<br>( )                  |  |   |  |  |  |  |  |  |   |  |  |
| Fax number<br>( )   |   | E-mail address                           |  |   |  |  |  |  |  |  |   |  |  |
| <b>For Official Use Only</b><br> |   |  |  |   |  |  |  |  |  |  |   |  |  |
| 1 Employer identification number  | 2 Social security number  | 3 Total number of forms                  | 4 Federal income tax withheld<br>\$  | 5 Total amount reported with this Form 1096<br>\$ |  |  |  |  |  |  |   |  |  |
| Enter an "X" in only one box below to indicate the type of form being filed.  |   |  | If this is your <b>final return</b> , enter an "X" here . . . <input type="checkbox"/> |   |  |  |  |  |  |  |   |  |  |
| W-2G<br>32<br><input type="checkbox"/>  | 1098<br>81<br><input type="checkbox"/>                                | 1098-E<br>84<br><input type="checkbox"/> | 1098-T<br>83<br><input type="checkbox"/>   | 1099-A<br>80<br><input type="checkbox"/>          | 1099-B<br>79<br><input type="checkbox"/> | 1099-C<br>85<br><input type="checkbox"/> | 1099-DIV<br>91<br><input type="checkbox"/> | 1099-G<br>86<br><input type="checkbox"/> | 1099-INT<br>92<br><input type="checkbox"/> | 1099-LTC<br>93<br><input type="checkbox"/> | 1099-MISC<br>95<br><input type="checkbox"/> | 1099-MSA<br>94<br><input type="checkbox"/> | 1099-OID<br>96<br><input type="checkbox"/> |
| 1099-PATR<br>97<br><input type="checkbox"/>   | 1099-R<br>98<br><input type="checkbox"/>                              | 1099-S<br>75<br><input type="checkbox"/> | 5498<br>28<br><input type="checkbox"/>   | 5498-MSA<br>27<br><input type="checkbox"/>        |  |  |  |  |  |  |   |  |  |

**Please return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

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

**Purpose of form.** Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. **Do not use Form 1096 to transmit magnetic media.** See Form 4804, Transmittal of Information Returns Reported Magnetically/Electronically.

**Who must file.** 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 Form 1099, 1098, 5498, or W-2G. A filer includes a payer, a recipient of mortgage interest payments (including points) or student loan interest, an educational institution, a broker, a barter exchange, a creditor, a person reporting real estate transactions, a trustee or issuer of any individual retirement arrangement or a medical savings account (MSA) (including a Medicare+Choice MSA), and a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

**Preaddressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1099, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the imprinted information is incorrect, make corrections on the form.

**Note:** You will no longer receive an IRS-prepared label with your Package 1099.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 with Forms 1099, 1098, or W-2G by February 28, 2002. File Form 1096 with Forms 5498 by May 31, 2002.

## 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 Internal Revenue Service Center address**

Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, Texas

Austin, TX 73301

Arkansas, Connecticut, Kentucky, Maine, Massachusetts, New Hampshire, New York, Ohio, Rhode Island, Vermont, West Virginia

Cincinnati, OH 45999

Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin

Kansas City, MO 64999

Delaware, District of Columbia,  
Maryland, New Jersey, North Carolina,  
Pennsylvania, South Carolina,  
Tennessee, Virginia

Memphis, TN 37501

Alaska, California, Colorado, Hawaii,  
Idaho, Montana, Nevada, Oregon,  
Utah, Washington, Wyoming

Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service Center, Cincinnati, OH 45999.

**Transmitting to the IRS.** Send the forms in a flat mailing (not folded). 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.** Complete only if you are not using a preaddressed Form 1096. Make an entry 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 1099, 1098, 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 5498 with a Form 1096 and you have correctly completed two Forms 5498 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 Forms 1098-T, 1099-A, or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below:

|                |  |
|----------------|--|
| Form W-2G      | Box 1  |
| Form 1098      | Boxes 1 and 2                                |
| Form 1098-E    | Box 1  |
| Form 1099-B    | Boxes 2 and 3                                |
| Form 1099-C    | Box 2  |
| Form 1099-DIV  | Boxes 1, 2a, 3, 8, and 9                     |
| Form 1099-INT  | Boxes 1 and 3                                |
| Form 1099-LTC  | Boxes 1 and 2                                |
| Form 1099-MISC | Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13,<br>and 14 |
| Form 1099-MSA  | Box 1  |
| Form 1099-OID  | Boxes 1, 2, and 6                            |
| Form 1099-PATR | Boxes 1, 2, 3, and 5                         |
| Form 1099-R    | Box 1  |
| Form 1099-S    | Box 2  |
| Form 5498      | Boxes 1, 2, 3, 4, 5, 8, 9, 10, and 11        |
| Form 5498-MSA  | Box 1  |

**Final return.** If you will not be required to file Forms 1099, 1098, 5498, or W-2G in the future, either on paper, on magnetic media, or electronically, enter an "X" in the **"final return"** box.

**Type of form.** Enter an "X" in the appropriate box to indicate the type of form you are transmitting.

**Corrected returns.** For information about filing corrections, see the **2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.** Originals and corrections of the same type of return can be submitted using one Form 1096.

