

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		CMB No. 1545-0115 <b>2014</b> Form 1099-MISC	<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
PAYER'S federal identification number		3 Other income		4 Federal income tax withheld	<b>Copy C</b> For Payer or State Copy or Copy 2
		\$		\$	
RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2014 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest	
		\$		\$	
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds	
2nd TIN not <input type="checkbox"/>		11		12	
15a Section 409A deferrals		15b Section 409A income		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney
\$		\$		\$	\$
16 State tax withheld		17 State/Payer's state no.		18 State income	
\$		\$		\$	

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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Form 1099-MISC

LMC/LM2

www.irs.gov/form1099misc

5112

Department of the Treasury - Internal Revenue Service

<b>Form 1096</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No. 1545-0108  <b>2014</b>															
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> <div style="border: 2px solid black; width: 100px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> </div>															
1 Employer identification number    2 Social security number    3 Total number of forms    4 Federal income tax withheld \$    5 Total amount reported with this Form 1096 \$																	
6 Enter an "X" in only one box below to indicate the type of form being filed.    7 If this is your final return, enter an "X" here <input type="checkbox"/>																	
W-2G 32	1097-BTC 50	1098 61	1098-C 78	1098-E 64	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 88	1099-H 71	1099-INT 92	1099-K 10	1099-LTC 93	1099-MISC 95	1099-OLD 98
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-PATR 87	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27								
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>								

**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

**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 filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

**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. For more information, see part F in the 2014 General Instructions for Certain Information Returns.

**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 Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

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 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by March 2, 2015.
- With Forms 5498, file by June 1, 2015.

## 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 three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301