

# 1099 Module FAQs and Supplementals

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## 1099/5498 Deadlines to IRS and Recipient

Form	What To Report	Amounts To Report	To IRS	To Recipient
1099-DIV	Dividends (including capital gain and exempt-interest dividends) and other stock distributions, including liquidations.	\$10 or more; \$600 or more for liquidation distributions	Feb. 28* (paper); Mar. 31 (e-file)	Jan. 31
1099-INT	Interest income (including U.S. savings bonds/treasury obligations, tax-exempt interest, and backup/foreign tax withheld reporting).	\$10 or more (certain trade/business interest \$600+)	Feb. 28* (paper); Mar. 31 (e-file)	Jan. 31
1099-MISC	Rents, prizes and awards, medical and health care payments, other income not reported on 1099-NEC.	\$600 or more (except royalties \$10+)	Feb. 28* (paper); Mar. 31 (e-file)	Jan. 31 <sup>†</sup>
1099-NEC	Payments to contractors/freelancers for services in the course of business.	\$600 or more	Jan. 31 (paper or e-file)	Jan. 31
1099-R	Distributions from retirement plans/IRAs, annuities, pensions, insurance contracts, survivor income benefit plans, charitable gift annuities, and similar payments.	\$10 or more	Feb. 28* (paper); Mar. 31 (e-file)	Jan. 31
1099-SA	Distributions from HSAs, Archer MSAs, or Medicare Advantage MSAs (paid to provider or account holder).	Any amount	Feb. 28* (paper); Mar. 31 (e-file)	Jan. 31
5498	IRA contributions (including rollovers/conversions), fair market value, and RMD information.	Any amount	May 31	Jan. 31 (For FMV/RMD/SIMPLE IRA contributions);  May 31 (For all other contributions)
5498-SA	Contributions to HSAs, Archer MSAs, or MA MSAs for the prior year.	Any amount	May 31	May 31



\**Paper vs. e-file*: Paper filings generally due **Feb. 28**; e-file due **Mar. 31** for most 1099s. Form 1099-NEC is due **Jan. 31** to the IRS regardless of filing method.

† For Form 1099-MISC statements reporting Box 8 (Substitute Payments in Lieu of Dividends or Interest) or Box 10 (Gross Proceeds Paid to an Attorney), the recipient copy is due **February 15**

If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

## 1099 State Help: SmartCharts and technical documents

Here are some links to helpful documentation:

- [State Reconciliation Form Chart](#)  - View a 1099 State Reconciliation Form Chart that shows which 1099 forms need to be processed for which state. (States that do not require fulfillment will not appear on the chart.)
- [1099 State Technical Info](#)  - This is a document that explains why states are involved with 1099 forms and other technical information.
- **Wolters Kluwer's [Smart Chart](#) "State Pension Distribution Withholding and Reporting Compare"** - Free access to Wolters Kluwer's "State Pension Distribution Withholding and Reporting Compare" Smart Chart (see below).

### Wolters Kluwer's Smart Chart "State Pension Distribution Withholding and Reporting Compare"

Access the Smart Chart at no charge [here](#). The chart provides succinct summaries of state and federal laws, regulations and state agency issuances, that govern the withholding and reporting requirements related to pension distributions. Choose the state(s) that apply to your plans then choose from all or a selection of the withholding and reporting topics and then instantly compare multiple states' laws on that subject in a convenient chart format. Results, displayed in an intuitive matrix. Fifty-two jurisdictions plus federal are included.

Click [here](#) to see a short demo of how the Smart Charts work in general. It will help users navigate the chart and see all the possible features.

Please note that the link to the Smart Chart will only work when accessed from within [www.ftwilliam.com](http://www.ftwilliam.com) since it is only intended for use by [ftwilliam.com](http://ftwilliam.com) customers.

## A list of Foreign County Codes

If you have a foreign address, the following are acceptable country codes:

CODE	COUNTRY
AF	Afghanistan
AX	Aland Islands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica

AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BO	Bolivia
BQ	Bonaire, Saint Eustatius and Saba
BA	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
KH	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
KY	Cayman Islands
CF	Central African Republic
TD	Chad
CL	Chile
CN	China
CX	Christmas Island
CC	Cocos (Keeling) Islands
CO	Colombia
KM	Comoros
CG	Congo
CD	Congo, Democratic Republic of the
CK	Cook Islands

CR	Costa Rica
CI	Cote D'Ivoire (Ivory Coast)
HR	Croatia
CU	Cuba
CW	Curacao
CY	Cyprus
CZ	Czech Republic
DK	Denmark
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
EC	Ecuador
EG	Egypt
SV	El Salvador
GQ	Equatorial Guinea
ER	Eritrea
EE	Estonia
ET	Ethiopia
FK	Falkland Islands (Malvinas)
FO	Faroe Islands
FM	Federated States of Micronesia
FJ	Fiji
FI	Finland
FR	France
GF	French Guiana
PF	French Polynesia
TF	French Southern Territories
GA	Gabon
GM	Gambia
GE	Georgia
DE	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GD	Grenada
GP	Guadeloupe
GU	Guam
GT	Guatemala
GG	Guernsey
GN	Guinea
GW	Guinea-Bissau
GY	Guyana
HT	Haiti
HM	Heard Island and McDonald Islands

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VA	Holy See (Vatican City State)
HN	Honduras
HK	Hong Kong
HU	Hungary
IS	Iceland
IN	India
ID	Indonesia
IR	Iran
IQ	Iraq
IE	Ireland
IM	Isle of Man
IL	Israel
IT	Italy
JM	Jamaica
JP	Japan
JE	Jersey
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KI	Kiribati
KP	Korea, Democratic People's Republic of (North)
KR	Korea, Republic of (South)
KW	Kuwait
KG	Kyrgyzstan
LA	Lao People's Democratic Republic
LV	Latvia
LB	Lebanon
LS	Lesotho
LR	Liberia
LY	Libyan Arab Jamahiriya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg
MO	Macao
MK	Macedonia
MG	Madagascar
MW	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
MH	Marshall Islands
MQ	Martinique
MR	Mauritania

MU	Mauritius
YT	Mayotte
MX	Mexico
MD	Moldova
MC	Monaco
MN	Mongolia
ME	Montenegro
MS	Montserrat
MA	Morocco
MZ	Mozambique
MM	Myanmar
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NC	New Caledonia
NZ	New Zealand
NI	Nicaragua
NE	Niger
NG	Nigeria
NU	Niue
NF	Norfolk Island
MP	Northern Mariana Islands
NO	Norway
OM	Oman
PK	Pakistan
PS	Palestinian Territory, Occupied
PW	Palau
PA	Panama
PG	Papua New Guinea
PY	Paraguay
PE	Peru
PH	Philippines
PN	Pitcairn
PL	Poland
PT	Portugal
PR	Puerto Rico
QA	Qatar
RE	Reunion
RO	Romania
RU	Russian Federation
RW	Rwanda
BL	St. Barthelemy
SH	St. Helena, Ascension, and Tristan da Cunha

KN	St. Kitts and Nevis
LC	St. Lucia Island
MF	St. Martin (French)
PM	St. Pierre and Miquelon
VC	St. Vincent and the Grenadines
WS	Samoa and Western Samoa
SM	San Marino
ST	Sao Tome and Principe
SA	Saudi Arabia
SN	Senegal
RS	Serbia
SC	Seychelles
SL	Sierra Leone
SG	Singapore
SX	Sint Maarten (Dutch)
SK	Slovakia
SI	Slovenia
SB	Solomon Islands
SO	Somalia
ZA	South Africa
GS	South Georgia and the South Sandwich Islands
SS	South Sudan
ES	Spain
LK	Sri Lanka
SD	Sudan
SR	Suriname
SJ	Svalbard and Jan Mayen
SZ	Swaziland
SE	Sweden
CH	Switzerland
SY	Syrian Arab Republic
TW	Taiwan
TJ	Tajikistan
TZ	Tanzania
TH	Thailand
TL	Timor-Leste
TG	Togo
TK	Tokelau
TO	Tonga
TT	Trinidad and Tobago
TN	Tunisia
TR	Turkey
TM	Turkmenistan
TC	Turks and Caicos Islands
TV	Tuvalu

UG	Uganda
UA	Ukraine
AE	United Arab Emirates
GB	United Kingdom
US	United States
UM	United States Minor Outlying Islands
UY	Uruguay
UZ	Uzbekistan
VU	Vanuatu
VE	Venezuela
VN	Vietnam
VG	Virgin Islands, British
VI	Virgin Islands, US
WF	Wallis and Futuna
EH	Western Sahara
YE	Yemen
ZM	Zambia
ZW	Zimbabwe

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