

2025 Form 1096 Instructions

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2025 Form 1096 Instructions

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Section references are to the Internal Revenue Code unless otherwise noted.

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

Caution: [top](#) You may be required to electronically file (e-file) information returns as the e-file threshold is 10 (calculated by aggregating all information returns), effective for information returns required to be filed on or after January 1, 2024. Go to www.irs.gov/InfoReturn for e-file options. Also, see part F in the current General Instructions for Certain Information Returns.

Purpose of form. [top](#) Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Who must file. [top](#) Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and 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 Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. [top](#) 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. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

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

* Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Where To File [top](#)

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 P.O. Box 149213 Austin, TX 78714-9213
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	Internal Revenue Service Center 1733 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, P.O. Box 149213, Austin, TX 78714-9213.	

Transmitting to the IRS. [top](#) 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. 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.

Corrected returns. [top](#) Originals and corrections of the same type of return can be submitted using one Form 1096. For information about filing corrections, see the current General Instructions for Certain Information Returns.

Box 1 or 2. [top](#) Enter your TIN in either box 1 or 2, not both. Sole proprietors and all others must enter their EIN in box 1. Individuals not in a trade or business must enter their SSN in box 2. 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. [top](#) 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. [top](#) Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

Box 5. [top](#) 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-DA	Box 1f
Form 1099-DIV	Boxes 1a, 2a, 3, 9, 10, and 12
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, and 11
Form 1099-NEC	Boxes 1 and 3
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

Online fillable forms. [top](#) Forms 1097-BTC, 1098-C, 1098-MA, 1098-Q, 1099-CAP, 1099-LTC, 1099-Q, 1099-QA, 1099-SA, 3922, 5498-ESA, 5498-QA, and 5498-SA have been converted to online fillable PDFs. For more information, see Online fillable forms in the current General Instructions for Certain Information Returns.
