



2015 INFORMATION RETURNS

DOMESTIC & FOREIGN PAYEES AFFORDABLE CARE ACT

New Items for Information Returns: Information Return Reporting applies to Foreign Payees in addition to Domestic Payees. See pages 2-3 for information regarding Foreign Payees. Some key aspects of reporting for Forms 1099 and/or Form 1042-S are summarized in the Exhibit below. **Additionally, please see pages 4-5 for health insurance reporting applicable to the Affordable Care Act.**

INFORMATION RETURNS EXHIBIT: FORMS 1099 & FORM 1042-S		
DESCRIPTION	DOMESTIC: 1099S - VARIOUS	FOREIGN: 1042-S FOREIGN PERSON'S U.S. SOURCE INCOME SUBJECT TO WITHHOLDING
Transmittal Form used to transmit Paper Returns	Form 1096	Form 1042-T
Additional Information Reporting Requirements	None	Form 1042
Due Date to Payees	January 31, 2016	March 15, 2016
Due Date to IRS – Paper Filing	February 28, 2016	March 15, 2016
Due Date to IRS – E-Filing	March 31, 2016	March 15, 2016

DOMESTIC PAYEES

INFORMATION RETURNS REPORTING – FORMS 1099:

Form 1099 information returns, commonly known as "1099's", are used to report non-wage income at the source. The reporting of income at the source is required of persons in a trade or business making payments for services to non-corporate entities aggregating \$600 or more in a calendar year including real and personal property rentals. Please note that an LLC is considered a non-corporate entity.

Form 1099 information returns must be mailed to payees by January 31. Paper returns must be filed with the Internal Revenue Service by February 29, 2016. Returns filed electronically are due March 31, 2016. Form 1096 is used to transmit paper forms 1099 to the Internal Revenue Service.

Attached on pages 6-9 is a fact sheet on preparation of 2015 information returns. Please note the requirement for payment to attorneys or medical service providers, even to those that are corporations. Should you run short on Forms 1099, they can be picked up at the Internal Revenue Service Office, ordered on-line from the IRS website, various office supply stores or call Teresa Parker at (503) 646-6696.

FOREIGN PAYEES

INFORMATION RETURNS REPORTING – FORM 1042-S FOREIGN PERSON’S U.S. SOURCE INCOME SUBJECT TO WITHHOLDING:

Form 1042-S Information returns are used to report amounts withheld under either:

Chapter 3 Withholding (generally payments to non-FATCA foreign persons):

- on U.S. source payments, generally not effectively connected with a U.S. trade or business,
- made to foreign persons, such as nonresident alien individuals, foreign partnerships, foreign corporations, foreign estates and trusts, **AND**
- of Fixed, Determinable, Annual or Periodic (FDAP) income (E.g., interest, dividends, rents, royalties, compensation, pensions and annuities, etc. as well as on dispositions of U.S. Real Property Interests by foreign persons), or

Chapter 4 Withholdable Payments under FATCA to foreign entities:

- on U.S. source Withholdable Payments, generally not effectively connected with a U.S. trade or business
 - E.g., interest, dividends, rents, royalties, etc.
- made to Non-financial Foreign Entities (NFFEs) with substantial U.S. owners (>10% U.S. shareholders), that are passive (i.e., > 50% of both its gross income and assets are passive),
- made to Foreign Financial Institutions (FFIs) with U.S. account owners.

Certain payees are exempt from withholding or entitled to a reduced tax treaty rate, but must provide relevant documentation to a withholding agent to prove they are exempt. E.g. IRS Form W-9 or any of the various Forms W-8.

Please note that a Form 1042-S may be required to be filed, to report amounts subject to withholding, even if no amounts are deducted and withheld from the payment because of a treaty or Code exception. It is also important to note that **withholding agents are liable for amounts they fail to deduct and withhold.**

Form 1042-S information returns must be mailed to the recipients of income by March 15, 2016. Both paper and electronically filed returns must be filed with the IRS by March 15, 2016. Form 1042-T is used to transmit paper Forms 1042-S to the IRS. Furthermore, withholding agents filing paper Forms 1042-S are required to use a separate Form 1042-S for information reportable on each single type of income (e.g. interest, dividends, etc.).

Beginning July 1, 2014, FATCA **requires presumption that all vendors are foreign unless documentation to establish the vendor’s domestic status is obtained.** Examples of acceptable documentation include Form W-9 or a copy of the vendor’s Articles of Incorporation. If you are not already soliciting Forms W-9 from your vendors you believe to be U.S. corporations, we recommend that you do so as soon as possible. Form W-9 has an Exemptions box on the front of the form with entries for Exempt Payee Code (if any) and Exemption from FATCA Reporting Code (if any).

FORM 1042, ANNUAL WITHHOLDING TAX RETURN OF U.S. SOURCE INCOME OF FOREIGN PERSONS:

In addition, Form 1042 must be filed if Form 1042-S is filed or required to be filed for purposes of either Chapter 3 or Chapter 4, whether tax is withheld or not.

EXTENSIONS FOR FORMS 1099 & FORM 1042-S:

Please note that you can get an automatic 30-day extension of time to file Forms 1099 and/or Form 1042-S by filing a Form 8809, by the due date for filing such forms.

E-FILING REQUIREMENT FOR FORMS 1099 & FORM 1042-S:

If you will be filing more than 250 Forms 1099 and/or Form 1042-S, you must file electronically.

PENALTIES FOR FORMS 1099 & FORM 1042-S:

If you fail to file correct information returns Forms 1099 and/or Form 1042-S, by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you file on paper when you were required to file electronically, you report an incorrect TIN or fail to report a TIN, or you fail to file paper forms that are machine readable. The amount of the penalty is based on when you file the correct information return. The penalty is:

- ◆ \$30 per return if filed within 30 days and a ceiling of \$250,000 per year (\$75,000 for small businesses).
- ◆ \$60 per return if filed 30 days after the due date, but by August 1 and a ceiling of \$500,000 per year (\$200,000 for small businesses).
- ◆ \$100 per return if filed after August 1 and a ceiling of \$1,500,000 per year (\$500,000 for small businesses).
- ◆ Note lower ceiling levels for small businesses; defined as having annual gross receipts for the 3 most recent years of \$5 million or less.
- ◆ The penalty for intentional disregard is at least \$250 per return without a ceiling on aggregate penalties.

OREGON

Effective from calendar year 2013, businesses with more than 10 of any one type of information return are required to report return information electronically to Oregon. For this purpose, information returns required to be filed electronically include 1099-MISC, 1099-G, 1099-R and W-2G. Oregon only accepts submissions electronically via the Department of Revenue website. As of 2014, Oregon does not require other Forms 1099, including Form 1099-DIV and 1099-INT. 1099’s should be reported if either the payor or payee is based in Oregon.

Effective for 2015 Forms due by March 31, 2016, Oregon will assess penalties for failure to file an information return or filing an incorrect or incomplete information return, unknowingly or knowingly.

NUMBER OF RETURNS	“UNKNOWINGLY”	“KNOWINGLY”
1	\$50	\$250
10	\$500	\$2,500
30	\$1,500	\$7,500
60	\$2,500	\$15,000
100	\$2,500	\$25,000
Maximum	\$2,500	\$25,000

In addition, employers that file after the deadline will be penalized \$100 for late filing.

To be considered for an extension for electronically filing W-2’s or 1099’s, please contact the DOR by email at iwire.DOR@oregon.gov or by mail to Department of Revenue, P.O. Box 14800, Salem, Oregon 97309, and include the following information:

1. Your business name, address, phone number, BIN
2. Reason you need an extension
3. Date by which you intend to file the W-2’s/1099’s
4. Number of W-2’s/1099’s filing (broken down by BIN number if filing for more than one business)
5. The name of the owner/officers of the business, or an individual with power of attorney.

You will receive a response on the status of the extension request.

AFFORDABLE CARE ACT (ACA)

ACA – EMPLOYER MANDATE:

Applicable Large Employers (ALE), i.e., employers employing at least 50 full-time employees or full-time equivalents employees (FTEs), in the preceding calendar year, will be subject to the Employer Shared Responsibility provisions under IRC Section 4980H. For 2015 only, the Employer Shared Responsibility provisions apply if the employer has 100 or more full-time plus FTEs. Under these provisions, ALE must offer Minimum Essential Coverage (MEC), that is affordable, to their full-time employees and dependents or be subject to an Employer Shared Responsibility payment if at least one full-time employee receives a premium tax credit with respect to a qualified health plan purchased through a health care exchange.

PREMIUM REIMBURSEMENT ARRANGEMENTS (PRAS):

Per IRS Notice 2013-54, an employer who reimburses employees costs for health insurance premiums obtained by the employees on their own and not through the employer, is in violation of the ACA, resulting in significant penalties on the employer under IRC Sec. 4980D (\$100 per day per participant). A business with multiple employees **may not pay for employees' insurance without a Group Health Plan**. This includes employer reimbursements under a Sec 105 medical reimbursement plan, Rev. Ruling 61-146 reimbursement plan or through a Sec 125 cafeteria plan. Please consult a health insurance professional regarding options/alternatives to acquire a group health plan.

However, businesses with a plan made available to only one active employee can continue to use a reimbursement plan to pay for individual coverage and not be subject to this penalty. E.g. A sole owner of a small business can pay for his or her own health insurance by excluding other employees.

IRS Notice 2015-17 provides small employers (< 50 FTEs) using certain PRAs, limited relief from being subject to such penalties until July 1, 2015. This Notice also confirms that paying employees additional taxable compensation and not conditioning the increase on the purchase of health insurance, will not be treated as a PRA and will not be subject to the ACA.

S-corporations may continue to use reimbursement arrangements for their **2% plus shareholder employees** until further guidance is issued by the Internal Revenue Service. **Please note that there is NO similar relief granted for partners/members in a partnership/LLC.**

ACA – INFORMATION RETURNS REPORTING REQUIREMENTS:

Sections 6055 and 6056, added to the Internal Revenue Code by the Affordable Care Act (ACA), provides rules for information reporting requirements for coverage provided and/or offered in 2015. Information return reporting under Sec 6055 will only apply to certain non-ALE sponsors of self-insured coverage while reporting under Section 6056 will apply to all ALE. Please note that special aggregation and reporting rules apply for employers that are part of a Controlled or Affiliated Group to determine if you are an ALE.

The information reporting requirements will be fulfilled by filing with the IRS as well as providing copies of the same to the covered individuals:

- Form 1095-B, *Health Coverage*, with Form 1094-B, *Transmittal of Health Coverage Information Returns*
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, for each FTE, with Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*

Employees of ALEs will generally receive both Forms 1095-B and 1095-C.

Below is a summarized version of the reporting responsibilities and due dates by Form in the Exhibit table:

ACA EXHIBIT: SUMMARY OF REPORTING RESPONSIBILITIES AND DUE DATES BY FORM							
FORM	SMALL EMPLOYER (1-49 FTEs)		APPLICABLE LARGE EMPLOYER (>50 FTEs)		DUE DATES*		
	SELF-INSURED	FULLY INSURED	SELF-INSURED	FULLY INSURED	To IRS (PAPER FILE)	To IRS (E-FILE)	To INDIVIDUAL
1095-B	Employer	Insurer	N/A	Insurer	May 31, 2016	June 30, 2016	March 31, 2016
1094-B (Transmittal)	Employer	Insurer	N/A	Insurer	May 31, 2016	June 30, 2016	N/A
1095-C	N/A	N/A	Employer	Employer (does not complete Part III)	May 31, 2016	June 30, 2016	March 31, 2016
1094-C (Transmittal)	N/A	N/A	Employer	Employer	May 31, 2016	June 30, 2016	N/A

***The deadlines for reporting under §6055 and 6056 for calendar year 2015, are extended by IRS Notice 2016-4 dated December 28, 2015. Future year deadlines are anticipated to be earlier.**

Please contact your health insurance professionals to ensure that you comply with all the provisions of the Affordable Care Act and to help put systems in place for proper recordkeeping and reporting on Information Returns that are required to be filed in 2016. Additional resources and information about the Affordable Care Act is available on <https://www.healthcare.gov/>.

Please note that for 2015 coverage, the service will not impose failure to timely file or timely furnish under Sec. 6721 and Sec. 6722 respectively, on reporting entities that can show good faith efforts to comply with the information reporting requirements.

Guide to Information Returns (If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under Chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	See form instructions	March 15	March 15
1097-BTC	Bond Tax Credit	Tax credit bond credits to shareholders.	All amounts	February 28*	On or before the 15th day of the 2nd calendar month after the close of the calendar month in which the credit is allowed
1098	Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	February 28*	(To Payer/Borrower) January 31
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane.	Gross proceeds of more than \$500	February 28*	(To Donor) 30 days from date of sale or contribution
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	February 28*	January 31
1098-MA	Mortgage Assistance Payments	Assistance payments paid to homeowners from funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program	All amounts	February 28*	January 31
1098-Q	Qualifying Longevity Annuity Contract Information	Status of a contract that is intended to be a qualifying longevity annuity contract (QLAC), defined in section A-17 of 1.401(a)(9)-6, that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), or 408 (other than a Roth IRA) or eligible governmental plan under section 457(b).	All amounts	February 28	January 31
1098-T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	February 28*	January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28*	(To Borrower) January 31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	February 28*	February 15**
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	February 28*	January 31
1099-CAP	Changes in Corporate Control and Capital Structure	Information about cash, stock, or other property from an acquisition of control or the substantial change in capital structure of a corporation.	Over \$1,000	February 28*	(To Shareholders) January 31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions (including distributions reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	February 28*	January 31
1099-INT	Interest Income	Interest income (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
1099-K	Payment Card and Third Party Network Transactions	Payment card transactions.	All amounts	February 28*	January 31
		Third party network transactions.	\$20,000 or more and 200 or more transactions		

*The due date is March 31 if filed electronically.

**The due date is March 15 for reporting by trustees and middlemen of WHFITs.

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	February 28*	January 31
1099-MISC	Miscellaneous Income (Also, use to report direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$600 or more, except \$10 or more for royalties	February 28*	January 31**
	Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch.	All amounts			
	Section 409A income from nonqualified deferred compensation plans (NQDCs).	All amounts			
	Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more			
	Payments for services performed for a trade or business by people not treated as its employees (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)). Examples: fees to subcontractors or directors and golden parachute payments.	\$600 or more			
	Fish purchases paid in cash for resale.	\$600 or more			
	Crop insurance proceeds.	\$600 or more			
	Substitute dividends and tax-exempt interest payments reportable by brokers.	\$10 or more	February 15**		
	Gross Proceeds paid to attorneys	\$600 or more	February 15**		
	A U.S. account for chapter 4 purposes to which you made no payments during the year that are reportable on any applicable Form 1099 (or a U.S. account to which you made payments during the year that do not reach the applicable reporting threshold for any applicable Form 1099) reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A).	All amounts (including \$0)	January 31**		
1099-OID	Original Issue Discount	Original issue discount (including amounts reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more	February 28*	January 31**
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives passed through to their patrons including any domestic production activities deduction and certain pass-through credits.	\$10 or more	February 28*	January 31
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	February 28*	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations (including payments reported pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(B) or reported as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more	February 28*	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	February 28*	February 15
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	February 28*	January 31

*The due date is March 31 if filed electronically.

**The due date is March 15 for reporting by trustees and middlemen of WHFITs.

Guide to Information Returns (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of stock pursuant to the exercise of an incentive stock option under section 422(b).	All amounts	February 28*	January 31
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Transfer of stock acquired through an employee stock purchase plan under section 423(c).	All amounts	February 28*	January 31
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA), including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account.	All amounts	May 31	(To Participant) For FMV/RMD, Jan 31; For contributions, May 31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	May 31	(To Participant) May 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28*	January 31
W-2	Wage and Tax Statement	Wages, tips, other compensation; social security, Medicare, and withheld income taxes. Include bonuses, vacation allowances, severance pay, certain moving expense payments, some kinds of travel allowances, and third-party payments of sick pay.	See separate instructions	To SSA	To Recipient
				Last day of February*	January 31

*The due date is March 31 if filed electronically.

Types of Payments

Below is an alphabetic list of some payments and the forms to file and report them. However, it is not a complete list of all payments, and the absence of a payment from the list does not indicate that the payment is not reportable. For instructions on a specific type of payment, see the separate instructions in the form(s) listed.

Type of Payment Report on Form	Type of Payment Report on Form	Type of Payment Report on Form	
Abandonment	1099-A	Mortgage interest	1098
Accelerated death benefits	1099-LTC	Moving expense	W-2
Acquisition of control	1099-CAP	Nonemployee compensation	1099-MISC
Agriculture payments	1099-G	Nonqualified deferred compensation: Beneficiary	1099-R
Allocated tips	W-2	Employee	W-2
Alternate TAA payments	1099-G	Nonemployee	1099-MISC
Annuities	1099-R	Original issue discount (OID)	1099-OID
Archer MSAs: Contributions	5498-SA	Patronage dividends	1099-PATR
Distributions	1099-SA	Payment card transactions	1099-K
Attorney, fees and gross proceeds	1099-MISC	Pensions	1099-R
Auto reimbursements, employee	W-2	Points	1098
Auto reimbursements, nonemployee	1099-MISC	Prizes, employee	W-2
Awards, employee	W-2	Prizes, nonemployee	1099-MISC
Awards, nonemployee	1099-MISC	Profit-sharing plan	1099-R
Barter exchange income	1099-B	Punitive damages	1099-MISC
Bond tax credit	1097-BTC	Qualified longevity annuity contract information	1098-Q
Bonuses, employee	W-2	Qualified plan distributions	1099-R
Bonuses, nonemployee	1099-MISC	Qualified tuition program payments	1099-Q
Broker transactions	1099-B	Real estate transactions	1099-S
Cancellation of debt	1099-C	Recharacterized IRA contributions	1099-R, 5498
Capital gain distributions	1099-DIV	Refund, state and local tax	1099-G
Car expense, employee	W-2	Rents	1099-MISC
Car expense, nonemployee	1099-MISC	Retirement	1099-R
Changes in capital structure	1099-CAP	Roth conversion IRA contributions	5498
Charitable gift annuities	1099-R	Roth conversion IRA distributions	1099-R
Commissions, employee	W-2	Roth IRA contributions	5498
Commissions, nonemployee	1099-MISC	Roth IRA distributions	1099-R
Commodities transactions	1099-B	Royalties	1099-MISC
Compensation, employee	W-2	Timber, pay-as-cut contract	1099-S
Compensation, nonemployee	1099-MISC	Sales: Real estate	1099-S
Contributions of motor vehicles, boats, and airplanes	1098-C	Securities	1099-B
Cost of current life insurance protection	1099-R	Section 1035 exchange	1099-R
Coverdell ESA contributions	5498-ESA	SEP contributions	W-2, 5498
Coverdell ESA distributions	1099-Q	SEP distributions	1099-R
Crop insurance proceeds	1099-MISC	Severance pay	W-2
Damages	1099-MISC	Sick pay	W-2
Death benefits	1099-R	SIMPLE contributions	W-2, 5498
		SIMPLE distributions	1099-R
		Student loan interest	1098-E
		Substitute payments in lieu of dividends or tax-exempt interest	1099-MISC
		Supplemental unemployment	W-2
		Tax refunds, state and local	1099-G
		Third party network transactions	1099-K
		Tips	W-2
		Transfer of stock acquired through an employee stock purchase plan under section 423(c)	3922
		Tuition	1098-T
		Unemployment benefits	1099-G
		Vacation allowance, employee	W-2
		Vacation allowance, nonemployee	1099-MISC
		Wages	W-2