1099 and W2 Tax Form Tips and Instructions for 2024

(Effective December 30, 2024)

The latest 2025 Payroll software updates are available now by using the "DP/Update" feature to get the latest State and Federal Tax Table updates. You must be on Version 7.50, or higher, to use the latest "DP/Update" feature.

This document outlines the various forms that can be used to print **W-2s** in the **Infinity POWER Payroll** module and **1099s** in the **Accounts Payable** module. There are a wide variety of form files that can be used depending on your specific needs. Make sure you have set your **Master Configuration** properly before attempting to print either set of documents.

ELECTRONIC FILING

The end of this document also covers how to utilize the electronic filing options found within the **Infinity POWER Payroll** and **Accounts Payable** modules. Both methods are currently acceptable, but the **IRS** has new rules for **2025** for tax year **2024,** as is found on their web site.

The minimum threshold for filing electronically is no longer **250** records as it was for **2023**. It is now down to a combination of **10** records for both **1099s** and **W-2s**. Plus, by filing electronically with the **IRS** and **SSA**, there is no longer a separate need to file **Form 1096** with **1099s** and **Form W-3** with **W-2s**. The information is automatically included in the electronic filing.

The following two links are available from the **IRS** in which you can review the latest information to determine what suits your businesses' needs the best.

Filing Information Returns Electronically (FIRE)

https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire

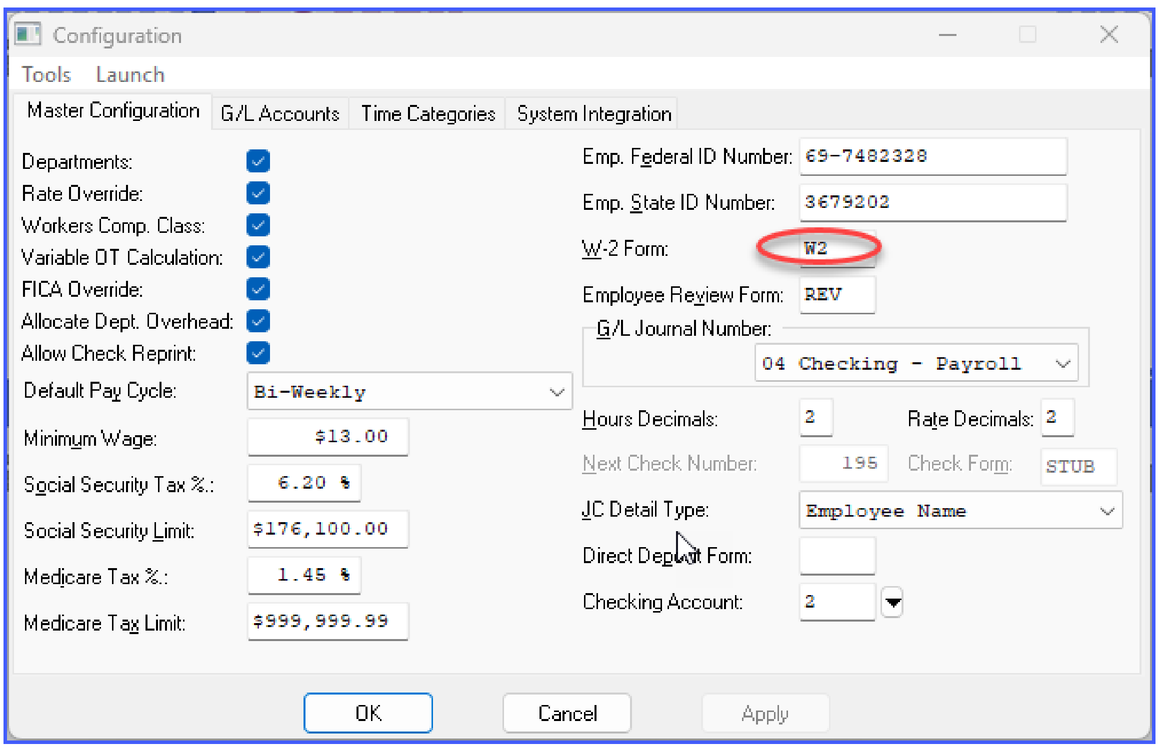
https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2

We'll cover the printing options here first.

PRINTED FORMS FILING

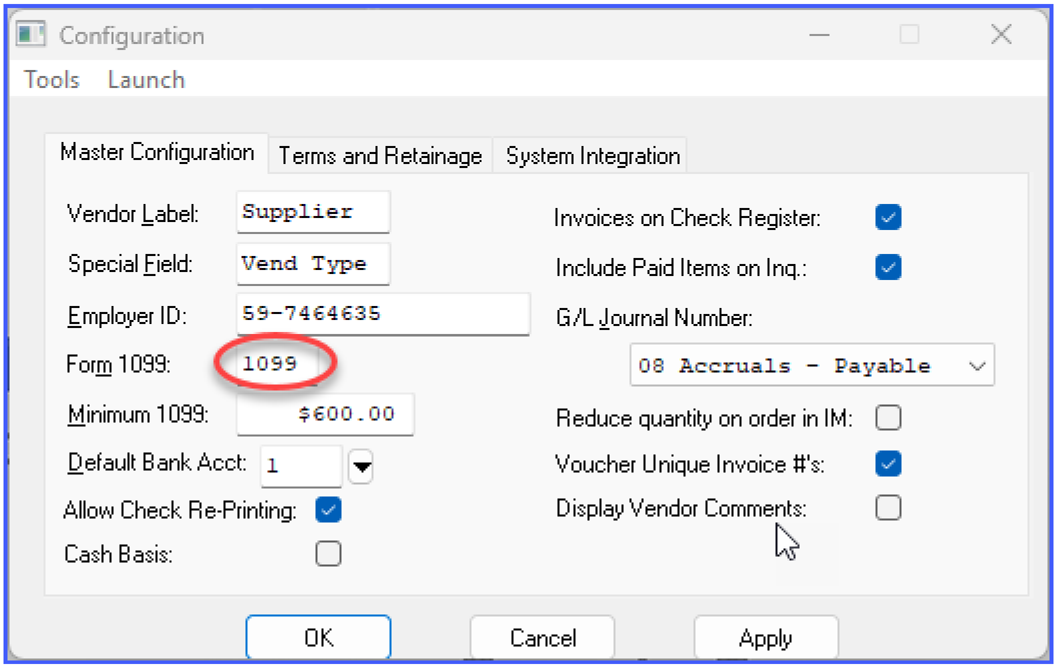
To configure the proper form name in the **Payroll** module, go to the Windows Graphical Version **(GUI)** of Payroll by selecting **"Systems," "Payroll," "Set Up and Maintenance,"** and **"Payroll Configuration"** as shown below.

Make sure you are in the latest version of the **Infinity POWER** software **(Version 7.50 or higher)**. You will enter the desired **"W-2 Form"** name at the top right of the screen as circled in **"red."**



To configure the Accounts Payable module for **1099s**, select the options **"Systems," "Accounts Payable," "Set Up and Maintenance," "Accounts Payable Configuration."**

The following screen will be displayed:

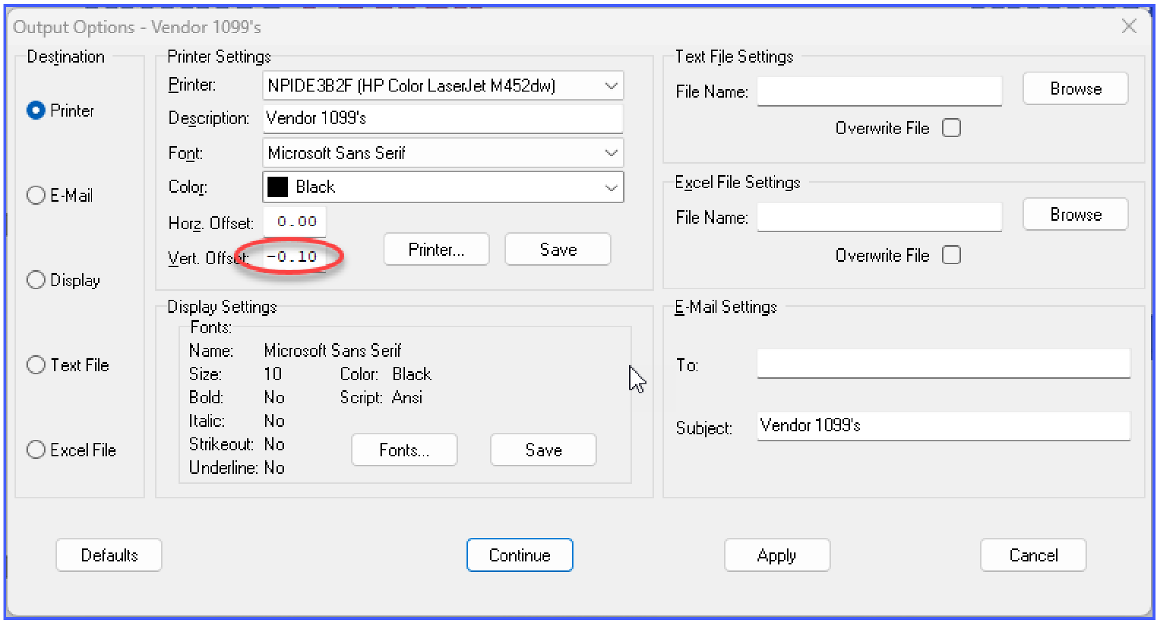


This will be the form file name **(circled in red)** used when printing **1099s** from the system. There are several variations available. The following sections describe the variations of **W-2** and **1099** forms available for printing.

It is possible that, depending on your specific printer, some forms may print one space or line off in any given direction. Should this occur, there is a utility within the **Infinity POWER Windows Graphical (GUI)** version of the product that will allow you to adjust the form to conform specifically to your printer locally.

When you select to print either a **W-2** or **1099,** as shown in the following example, you will be prompted to select your Output Option ***(i.e. printer)***. Once you have selected your printer, look just below the selected printer in the section titled **"Printer Settings,"** under the Color section, there are two **Offset** options. These offset options are designed to allow the user to adjust any report or form up or down on their specific printer on a temporary or permanent basis, depending on whether you save the settings or not.

Choosing the **Horizontal Offset** will move the printing functions left or right on the form. Selecting the **Vertical Offset** will move the printing functions up or down on the form. Start by entering a number such as **0.10** for moving the form up or down one tenth of an inch at a time in the **Vertical Offset**. Entering a number such as **-0.10** will move the form the opposite direction.



* * * WARNING * * *

If Data Pro, or your Dealer, has modified a W-2 or 1099 form for you in previous years to accommodate your specific printer(s) and the form name does not match one of the form names listed in the following sections, then this form has not been adjusted for the current IRS reporting requirements. You have a custom form that needs to either be modified again or you may want to consider using one of the standard forms below.

W2 Form File Descriptions

If you are utilizing **Mag Media**, you ***MUST*** be on **Version 7.50 or higher.**

The various **W2** form files are described below:

1) Form file **W2** is the standard, and will function properly in most instances. The current update reflects the change where the software doesn't have to print the year. It's now printed on the form. All variations of the **W-2** forms were adjusted to the minor changes made by the **IRS**.

2) Form file **W2U** prints one line higher than the standard form. **(U = Up, DN = Down)**

3) Form file **W2DN** prints one line lower than the standard form. It may be necessary to use form **W2DN** with ink jet style printers.

4) Form file **W24** is the form for printing four up per employee, per page on a LaserJet printer.

1099 Form File Descriptions (All Versions)

Except where specified, all **1099** form files will print to **HP LaserJet** compatible**, Dot Matrix, HP DeskJet** printers. The various **1099** form files are described below. There were minor alignment changes made in **2024** to specific **1099** forms that include the removal by the software to print the last two digits of the year on the form.

There first major change for **1099s** involved the **"1099 Miscellaneous Form." Box 7** was modified from **2019** in which it had printed **"Nonemployee Compensation"** dollar amounts. For **2024**, **Box 7** now is a checkbox for **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**

Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the Nonemployee Compensation dollar amounts. This amount prints in **Box 1** of the new **1099** form **(FORM 1099-NEC)**. This was a **NEW FORM** file in **2020**.

If you downloaded this form previously, then the **DP/Update** option will automatically download the file update to your system because it now exists on your system. If you still need to download the new form, you may download it from the link below:

https://dataproaccounting.com/downloads/ap1099n.zip

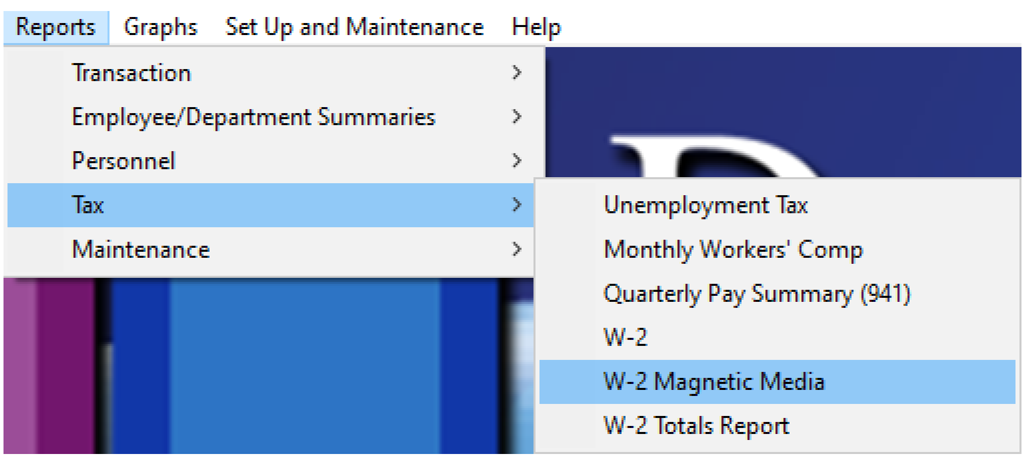
- **1099** is used to prints to a checkbox **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**
  - **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099N** – Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the Nonemployee Compensation dollar amounts. This amount prints in **Box 1** of the new **1099** form **(FORM 1099-NEC)**. Make sure to download the new file from our web site as instructed above.
- **1099R** is used to print the **Rents** dollar amount in **Box 1** on the **1099-MISC** form. **Variations: 199RU** and **199RD** ***(U = Up, D = Down)***
- **1099K** is used to print the **Royalties** dollar amount in **Box 2** on the **1099-MISC** form. **Variations: 199KU** and **199KD** ***(U = Up, D = Down)***
- **1099F** is used to print the **Fishing Boat Proceeds** dollar amount in **Box 5** on the **1099-MISC** form. **Variations: 199FU** and **199FD** ***(U = Up, D = Down)***
- **1099P** is used to print the **Prizes and Awards, etc.** dollar amount in **Box 3** on the **1099-MISC** form. **Variations: 199PU** and **199PD** ***(U = Up, D = Down)***
- **1099I** is used to print the **Interest Income** dollar amount in **Box 1** on the **1099-INT** form. **Variations: 199IU** and **199ID** ***(U = Up, D = Down)***
- **1099D** is used to print the **Ordinary Dividends** dollar amount in **Box 1** on the **1099-DIV** form. **Variations: 199DU** and **199DD** ***(U = Up, D = Down)***

- **1099G** is used to print **Capital Gain Distributions** dollar amount in **Box 1b** and **2a** on the **1099-DIV** form. **Variations: 199GU** and **199GD** ***(U = Up, D = Down)***
- **1099A** – This **1099** form is used to print the **Gross Proceeds paid to an Attorney.** This form for reporting **Attorney Fees (AP1099A.frm)** has been modified. The dollar amount that used to print in **Box 14** now is printing in **Box 10**. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099M** is used to print fees paid for **Medical and Health Care Payment** dollar amounts in **Box 6** on the **1099-MISC** form. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- The 1099 Form for **Crop Insurance (AP1099C.frm)** has been modified. The dollar amount that used to print in **Box 10** now is printing in **Box 9 on the 1099-C** form.

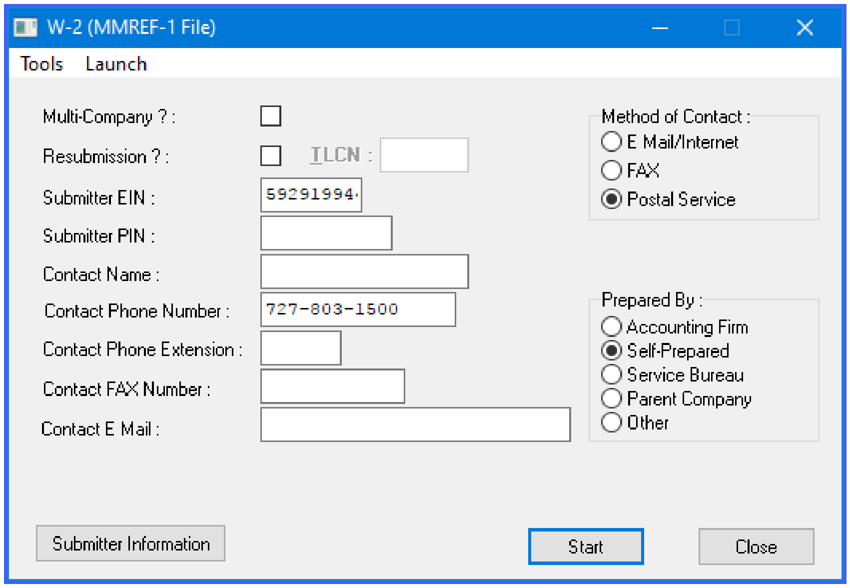
The **Standard Form Files** will function properly in most instances. Otherwise, use the **"Offset Utility"** as described earlier to make minor adjustments to accommodate your specific printers.

ELECTRONIC FILING
PAYROLL (W-2s)

In the **Infinity POWER Payroll** system, select the **"Reports"** menu and then the option **"W-2 Magnetic Media"** as shown on the following screen.



The next screen will appear and will default your **Federal ID #** and telephone number into the appropriate fields.

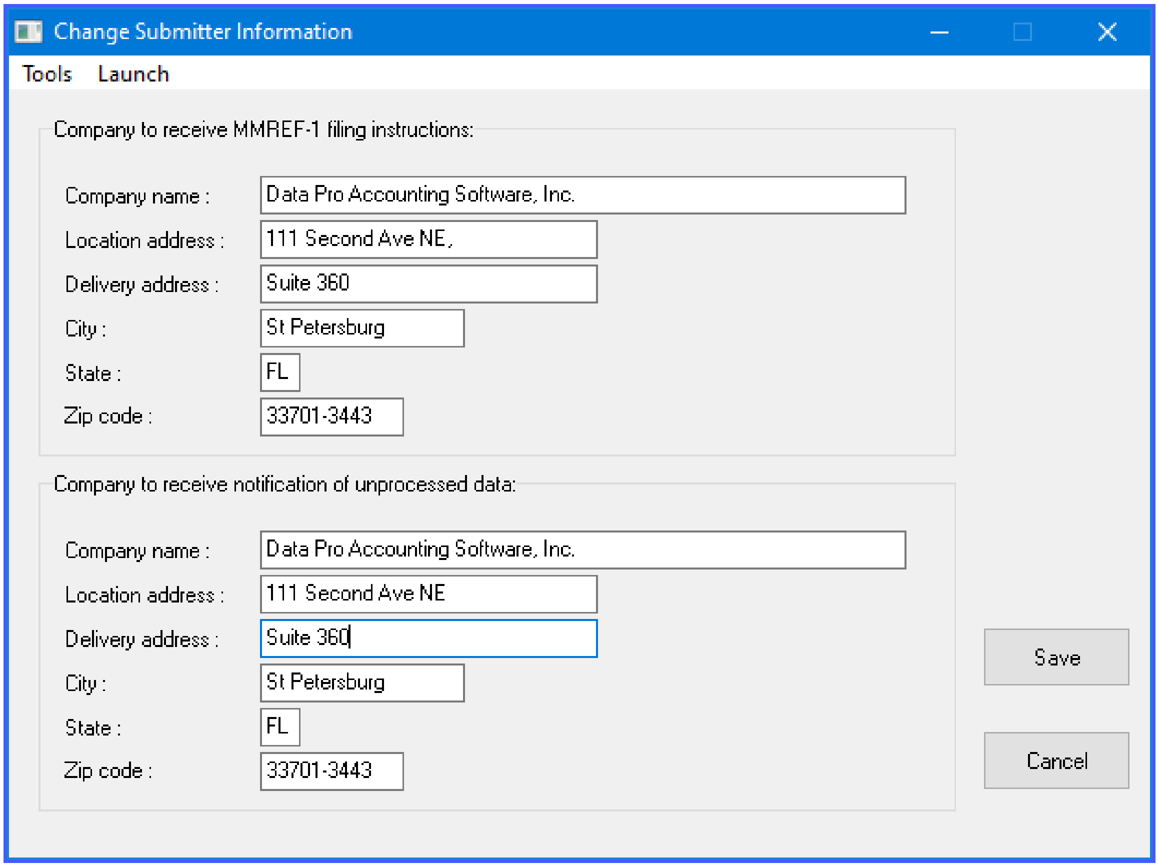


Complete the prompts on the screen with your company's information and whether you want to use e-mail/internet, fax or the postal service as a **"Method of Contact."** If you are filing on behalf of your own company, you are **"Self-Prepared."** If you are using the **Infinity POWER** software to process for other clients, then you would choose one of the other available options under **"Prepared By:"**

When you sign up with the **IRS** to be able to submit and electronic file for **W-2's**, they will provide you with a **"Submitter PIN #"** to be used during filing. Make sure to include this **PIN** # on this screen.

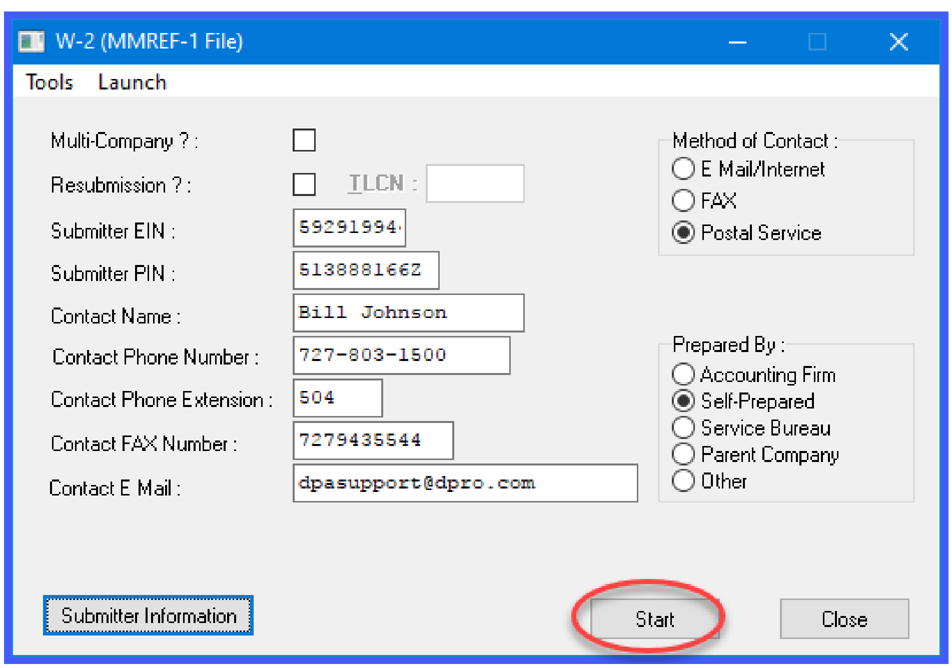
If you are submitting on behalf of a single company, do not click on the **"Multi-Company"** checkbox. If you are submitting for multiple companies, we'll cover that next.

Click on the **"Submitter Information"** button on the bottom left of the screen to continue.

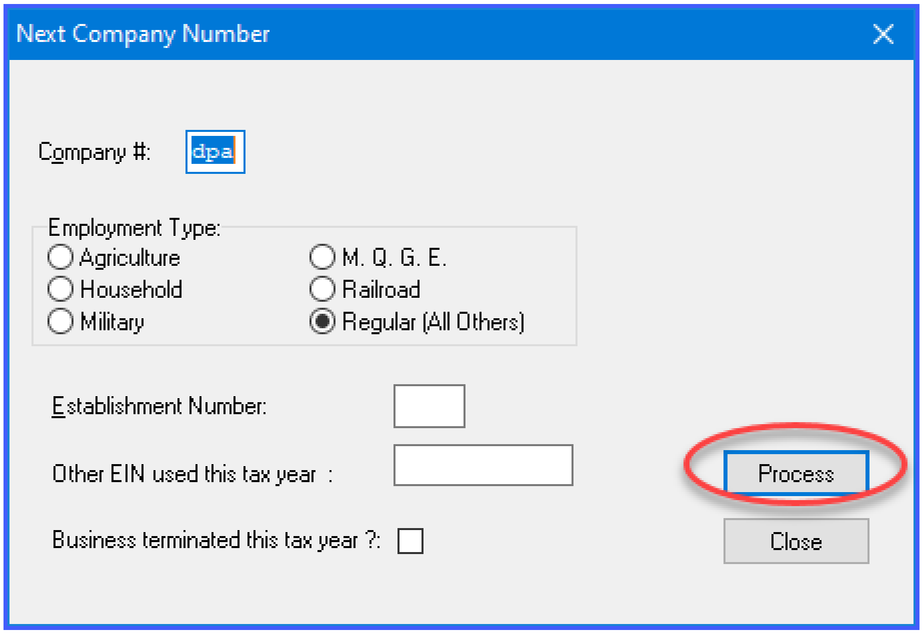


Complete this information and then click on the **“Save”** button to continue.

Back to the prior screen, review your information and then click on **“Start”** to begin.



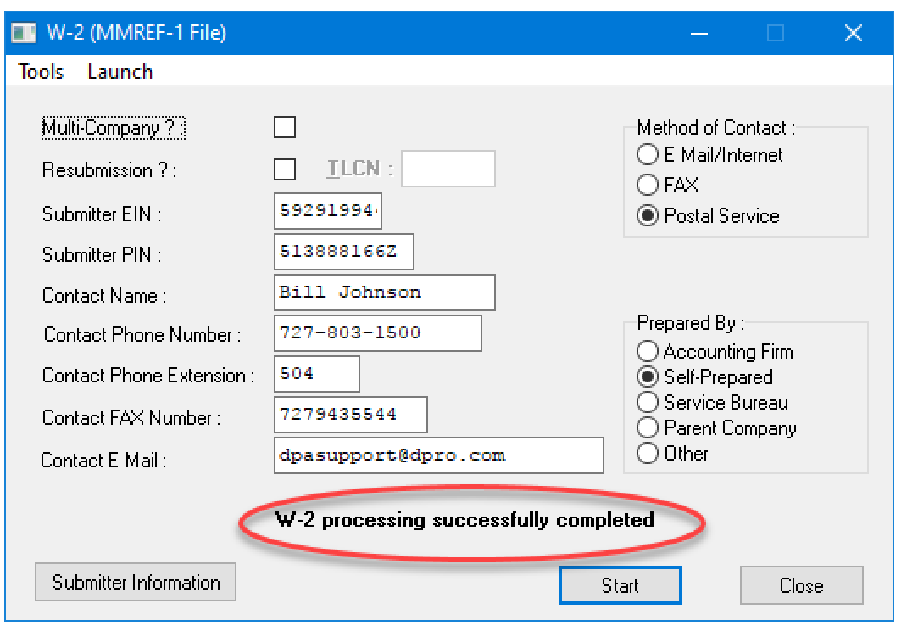
The current company's three-character ID will appear in the **"Company #"** field at the top of the next screen:



Choose from one of the **"Employment Type"** options to submit. Enter an **"Establishment Number,"** or another **EIN Number**, if used in the current Tax Year. If the business was terminated in the current tax year, then click the applicable check box.

When ready, click on the **"Process"** button circled in red to continue.

If submitted properly, the following screen will appear:



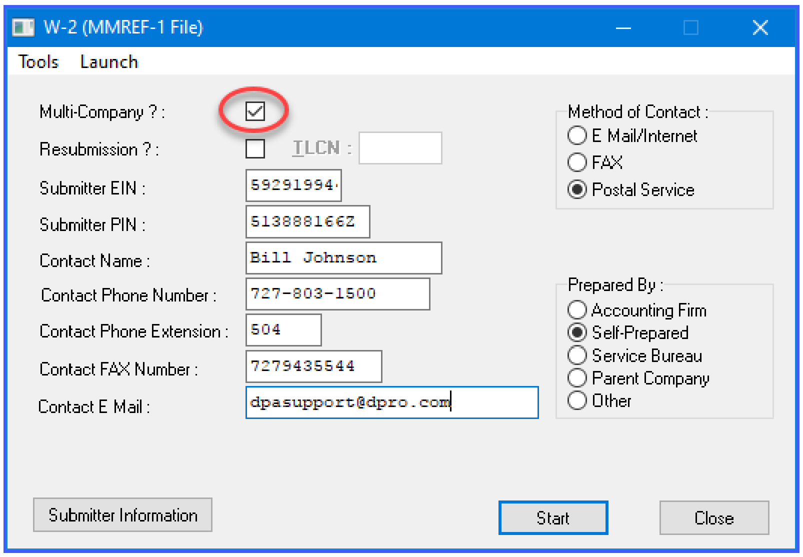
Click on the **"Close"** button to complete this step.

The system will create a file titled **"W2Report"** and will save it in your program folder. For instance, the default installation is **C:\apps\power**.

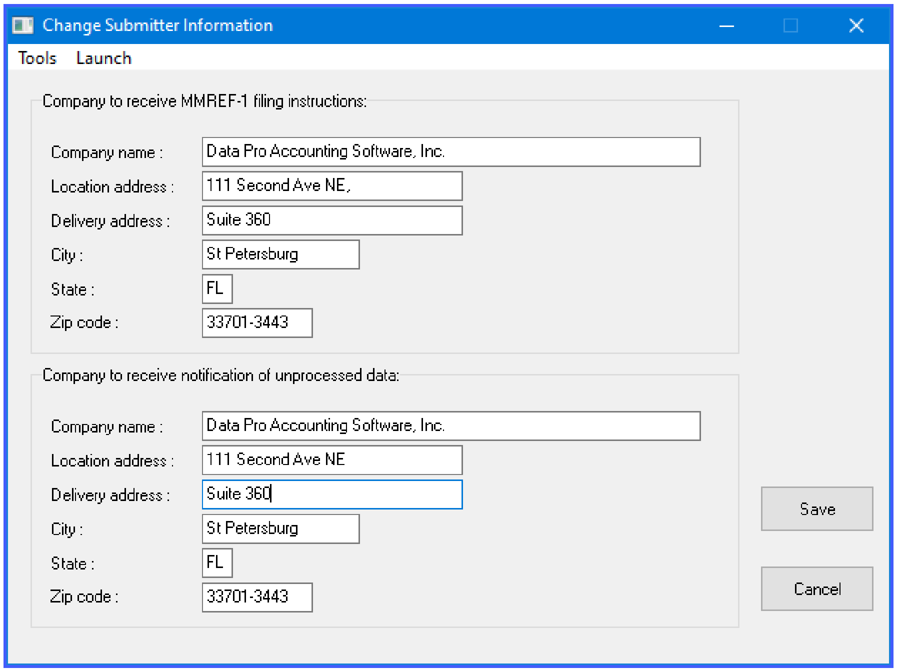
That is where is would save this file for you to upload to the https://www.ssa.gov/bso/bsowelcome.htm web site. From there, you would login to your account that you had to previously set up to be able to file **W-2s** on-line.

COMBINING MULTIPLE COMPANIES FOR FILING

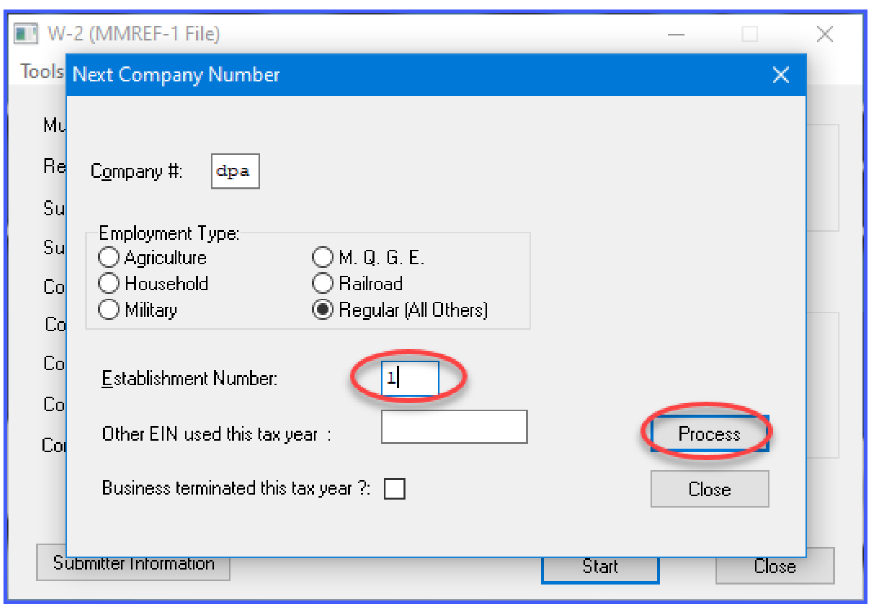
To combine two or more companies that are using the same **Federal EIN** number, select the **"Multi-Company"** box option at the top left of the screen.



Click on the **"Submitter Information"** button on the bottom left of the screen to continue.



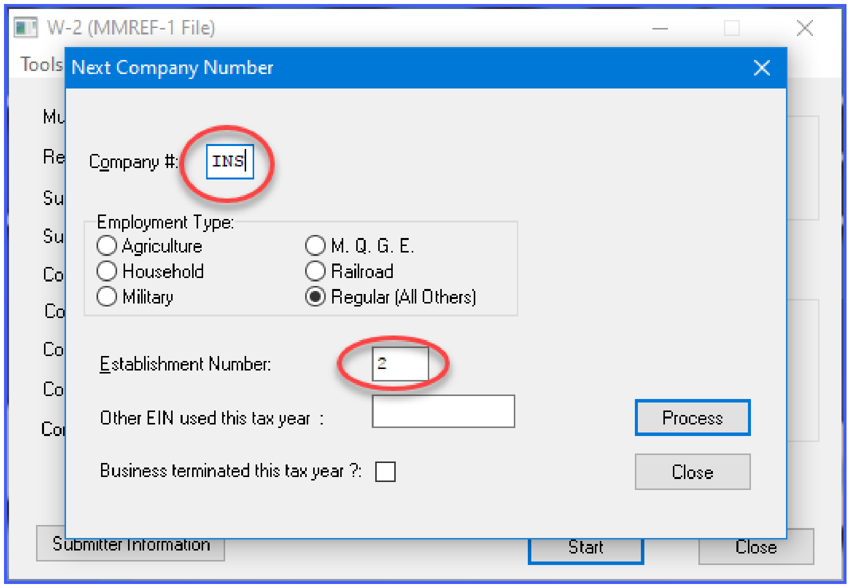
Complete this information and then click on the **"Save"** button to continue. Back to the prior screen, review your information and then click on **"Start"** to begin. The current company's three-character ID will appear in the **"Company #"** field at the top of the next screen:



Choose from one of the Employment Type options to submit. Enter the first **"Establishment Number,"** or another **EIN Number**, if used in the current Tax Year. If the business was terminated in the current tax year, then click the applicable check box.

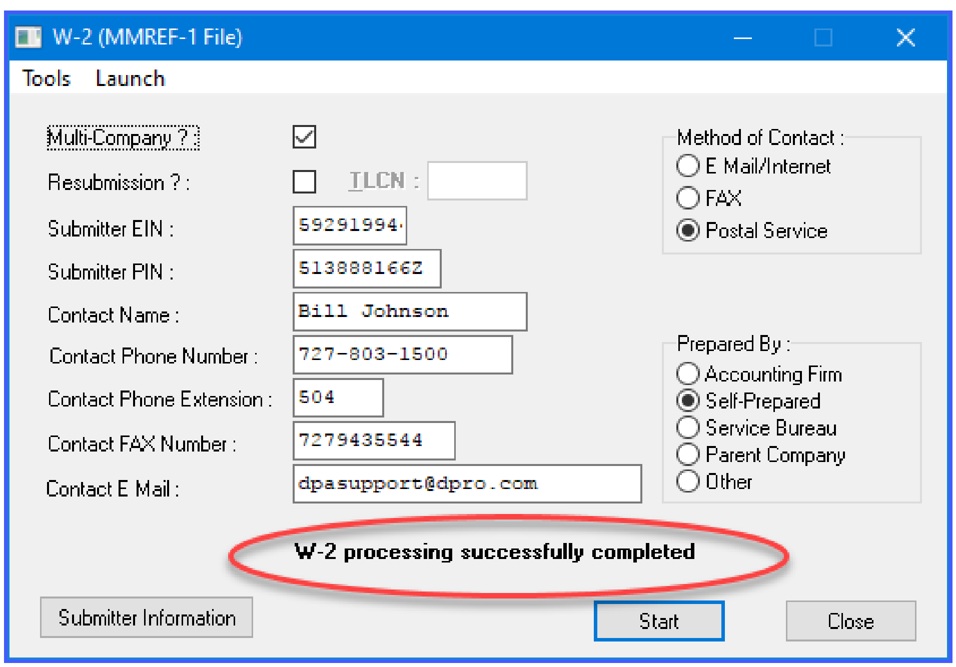
When ready, click on the **"Process"** button circled in red to continue.

The next screen will appear to prompt you for the second **"Company #"** and **"Establishment Number"** as shown on the following screen:



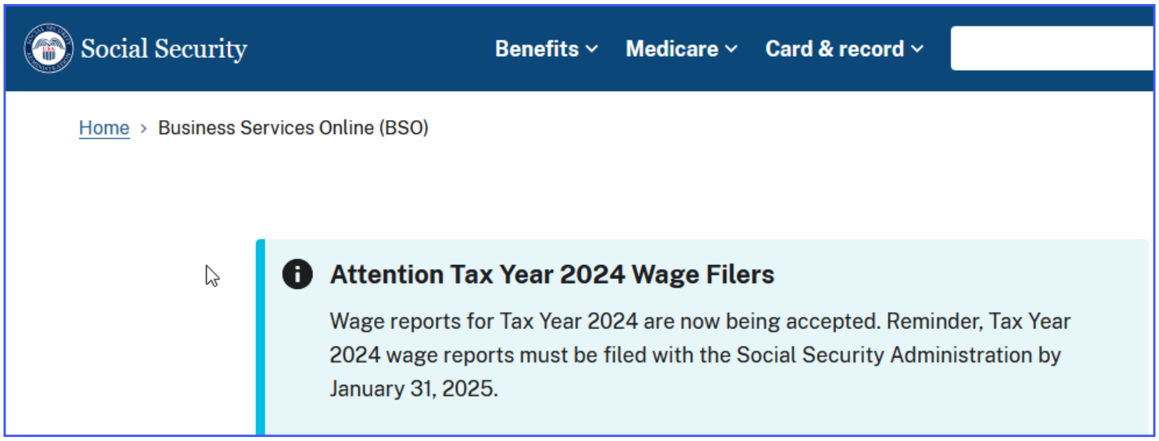
Continue to add the additional company numbers until all have been entered. When all companies have been added, click on the **"Close"** button.

If submitted properly, the following screen will appear:



Click on the **"Close"** button to complete this step.

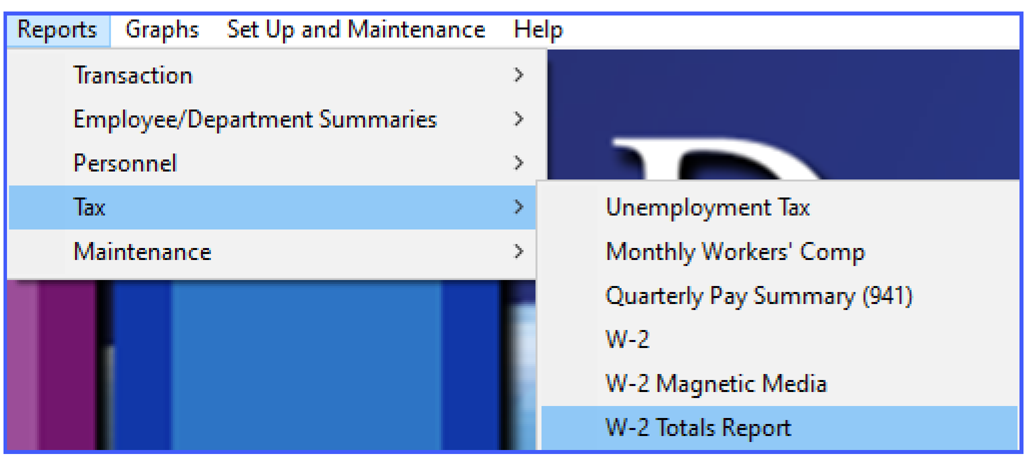
The system will create a file titled **"W2Report"** and will save it in your program folder. For instance, the default installation is **C:\apps\power**. That is where is would save this file for you to upload to the **https://www.ssa.gov/bso/bsowelcome.htm** web site. From there, you would login to your account that you had to previously set up to be able to file **W-2s** on-line.



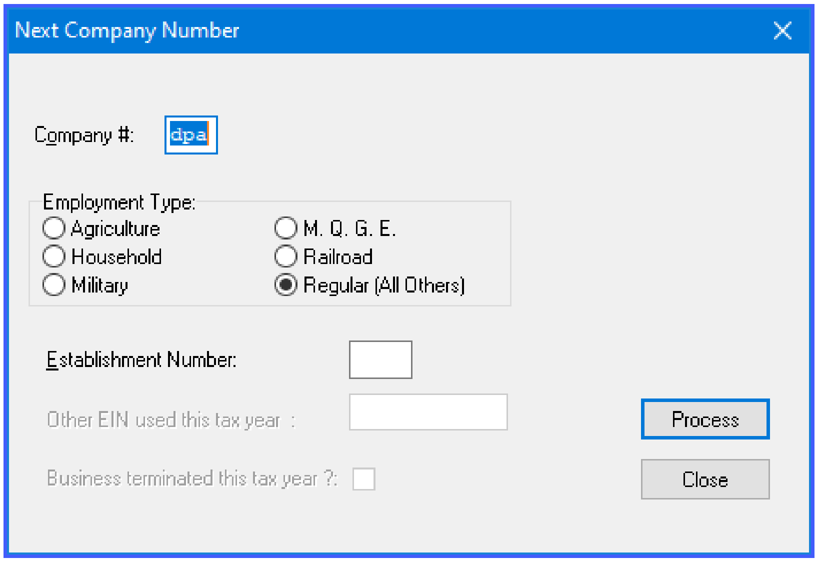
SUBMITTING W-3 DATA

The **Infinity POWER Payroll** module includes a specific menu option that is designed to summarize and report the information you need to submit to the **IRS** in the form of the **W-3** form, via a paper document. If you are filing electronically, the uploaded file automatically calculates this information for you.

The information is concise and a single page report. Similar in the way the previous option works for the electronic filing of **W-2s**, the prompts are nearly identical. When you go to the **"Reports"** menu of the **Infinity POWER Payroll** module, select the **"W-2 Totals Report"** option.

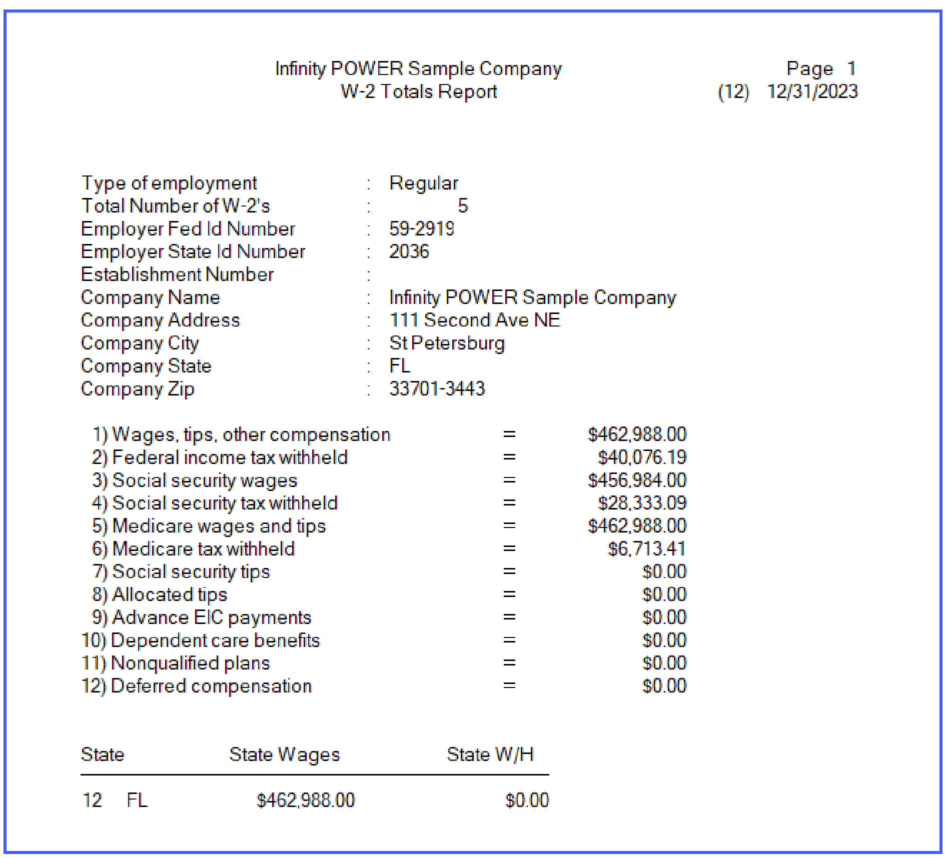


By selecting this option, the following screen will appear:



If you have more than a single company to be filed under the same **EIN** number, it will prompt you for the next three-digit **Company # ID**. Click on the **"Process"** button and the system will generate a report for that entity. Continue this process until you are done. When you are done, then you click on **"Close."**

The report will be generated to your display or printer similar to the following sample.



Infinity POWER Sample Company — Page 1
W-2 Totals Report — (12) 12/31/2023

Type of employment	:	Regular
Total Number of W-2's	:	5
Employer Fed Id Number	:	59-2919
Employer State Id Number	:	2036
Establishment Number	:	
Company Name	:	Infinity POWER Sample Company
Company Address	:	111 Second Ave NE
Company City	:	St Petersburg
Company State	:	FL
Company Zip	:	33701-3443

1) Wages, tips, other compensation	=	$462,988.00
2) Federal income tax withheld	=	$40,076.19
3) Social security wages	=	$456,984.00
4) Social security tax withheld	=	$28,333.09
5) Medicare wages and tips	=	$462,988.00
6) Medicare tax withheld	=	$6,713.41
7) Social security tips	=	$0.00
8) Allocated tips	=	$0.00
9) Advance EIC payments	=	$0.00
10) Dependent care benefits	=	$0.00
11) Nonqualified plans	=	$0.00
12) Deferred compensation	=	$0.00

State	State Wages	State W/H
12 FL	$462,988.00	$0.00

Use this data to complete the following form:

DO NOT STAPLE

33333	a Control number	For Official Use Only: OMB No. 1545-0008

b Kind of Payer (Check one): 941 ☐ Military ☐ 943 ☐ 944 ☐ CT-1 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐		Kind of Employer (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐	Third-party sick pay (Check if applicable) ☐
c Total number of Forms W-2	d Establishment number	1 Wages, tips, other compensation	2 Federal income tax withheld
e Employer identification number (EIN)		3 Social security wages	4 Social security tax withheld
f Employer's name		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
		9	10 Dependent care benefits
g Employer's address and ZIP code		11 Nonqualified plans	12a Deferred compensation
h Other EIN used this year		13 For third-party sick pay use only	12b
15 State	Employer's state ID number	14 Income tax withheld by payer of third-party sick pay	
16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
Employer's contact person		Employer's telephone number	For Official Use Only
Employer's fax number		Employer's email address	

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:

Form **W-3** **Transmittal of Wage and Tax Statements** 2023 Department of the Treasury Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.
Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2023 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

Mail this form to the appropriate address below:

When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2024.**

Where To File Paper Forms

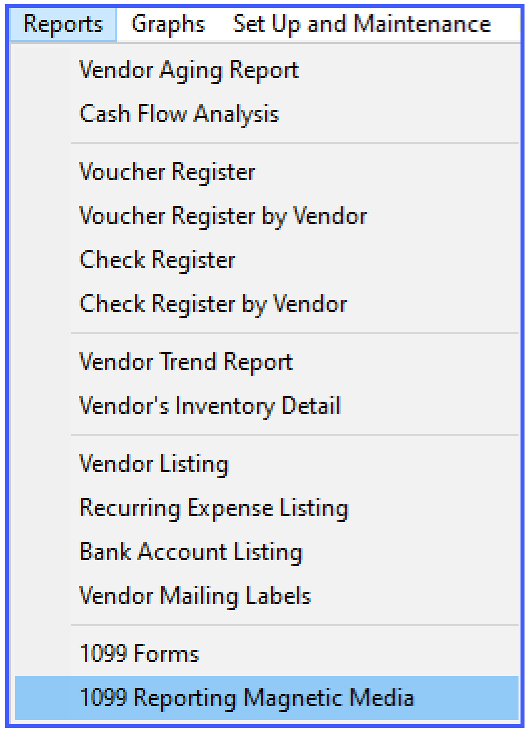
Send this entire page with the entire Copy A page of Form(s) W-2 to:

Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

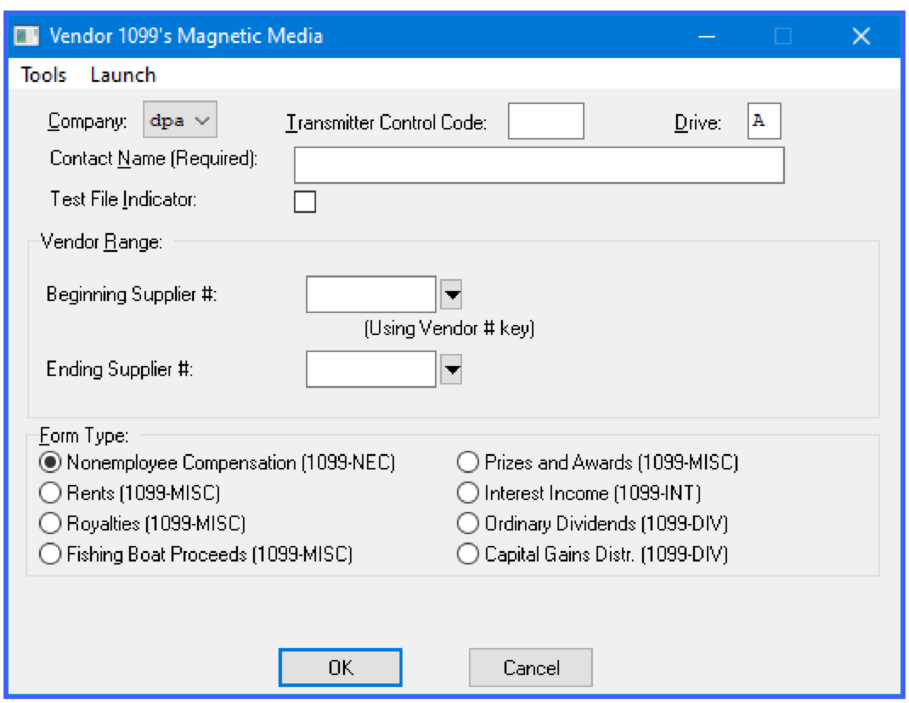
Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

ELECTRONIC FILING
ACCOUNTS PAYABLE (1099s)

In the **Infinity POWER Accounts Payable** system, select the **"Reports"** menu and then the option **"1099 Reporting Magnetic Media"** as shown on the following screen.

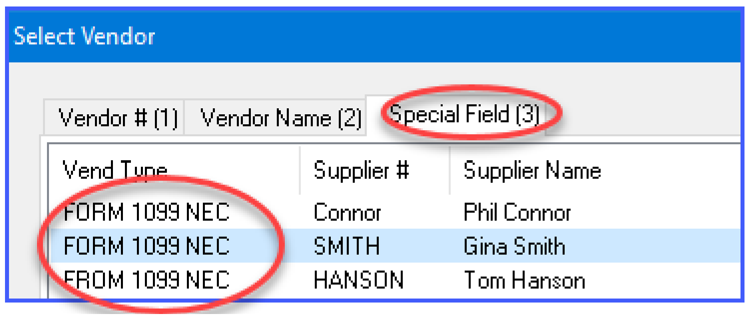


Choose this option and the following screen will appear:

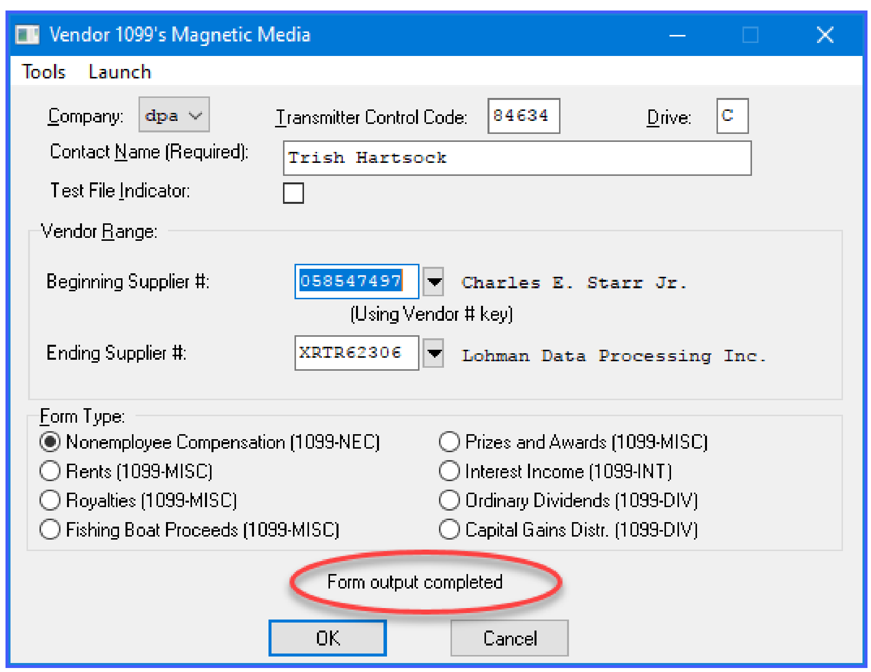


Select the types of **1099's** you are submitting. You can select the **"test file"** if needed for a submission test to the **IRS**. Then, make sure to enter the transmitter code that you would have had to get from the **IRS** so that you could submit your **1099s** electronically. The Drive should be set to **Drive C** or wherever your programs are installed.

Enter your **Contact Name** *(required)* and enter the range of Vendors to include for the submission of **1099s**. Likewise, choose which **Form Type of 1099** to include in this file generation. It is very common for many of our clients to use the **"Special"** field to identify which type of **1099** each vendor should receive when it is time to print their forms. This way, since it is an indexed field, vendors can be sorted by form type and only included by range when printing for a specific form type ***(i.e. Royalties, Rents, or Interest).***



When ready, select **"OK"** to continue. The red circle shows the display when completed.



The file **"irstax"** file will be placed in the program directory **(i.e. c:\apps\power)**. You may need to rename it to reflect the date and the specific **1099's** this file was created for and add the extension **".txt"** If you are just creating one file, then no renaming will be necessary.

Once this file has been generated, you will then login to the **IRS** web site at:

https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire to upload the file to the **IRS**. Again, you have to **"preregister"** with the **IRS** to be able to file electronically with them whether you are a large company or small. Make sure to allow ample time in your schedule to get this done first.

1099 Form File Descriptions (All Versions)

The various **1099** form files are described below. There were minor alignment changes made in **2024** to specific **1099** forms that include the removal by the software to print the last two digits of the year on the form.

There first major change for **1099s** involved the **"1099 Miscellaneous Form." Box 7** was modified from **2019** in which it had printed **"Nonemployee Compensation"** dollar amounts. For **2024**, **Box 7** now is a checkbox for **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**

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- **1099** is used to prints to a checkbox **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**
  - **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099N** – Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the Nonemployee Compensation dollar amounts. This amount prints in **Box 1** of the new 1099 form **(FORM 1099-NEC)**. Make sure to download the new file from our web site as instructed above.
- **1099R** is used to print the **Rents** dollar amount in **Box 1** on the **1099-MISC** form. **Variations: 199RU** and **199RD** ***(U = Up, D = Down)***
- **1099K** is used to print the **Royalties** dollar amount in **Box 2** on the **1099-MISC** form. **Variations: 199KU** and **199KD** ***(U = Up, D = Down)***
- **1099F** is used to print the **Fishing Boat Proceeds** dollar amount in **Box 5** on the **1099-MISC** form. **Variations: 199FU** and **199FD** ***(U = Up, D = Down)***
- **1099P** is used to print the **Prizes and Awards, etc.** dollar amount in **Box 3** on the **1099-MISC** form. **Variations: 199PU** and **199PD** ***(U = Up, D = Down)***
- **1099I** is used to print the **Interest Income** dollar amount in **Box 1** on the **1099-INT** form. **Variations: 199IU** and **199ID** ***(U = Up, D = Down)***
- **1099D** is used to print the **Ordinary Dividends** dollar amount in **Box 1** on the **1099-DIV** form. **Variations: 199DU** and **199DD** ***(U = Up, D = Down)***

- **1099G** is used to print **Capital Gain Distributions** dollar amount in **Box 1b** and **2a** on the **1099-DIV** form. **Variations: 199GU** and **199GD** ***(U = Up, D = Down)***
- **1099A** – This 1099 form is used to print the **Gross Proceeds paid to an Attorney.** This form for reporting **Attorney Fees (AP1099A.frm)** has been modified. The dollar amount that used to print in **Box 14** now is printing in **Box 10**. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099M** is used to print fees paid for **Medical and Health Care Payment** dollar amounts in **Box 6** on the **1099-MISC** form. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- The 1099 Form for **Crop Insurance (AP1099C.frm)** has been modified. The dollar amount that used to print in **Box 10** now is printing in **Box 9 on the 1099-C** form.

SUBMITTING 1096 DATA

The **Infinity POWER Accounts Payable** module does not include a specific menu option that is designed to summarize and report the information you need to submit to the **IRS** in the form of the **1096** form, via a paper document. If you are filing electronically, the uploaded file automatically calculates this information for you.

There are many variations of the **1099s** and methods to calculate the amount. Using a spreadsheet, you can calculate the totals that belong on each form. Use only one form per variation of the **Form 1096** printed. Electronically filed **1099s** will be calculated automatically. This is a sample of the **2024 Form 1096** to be mailed.

Do Not Staple 6969

Form **1096**

Department of the Treasury
Internal Revenue Service

Annual Summary and Transmittal of U.S. Information Returns

OMB No. 1545-0108

2024

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

For Official Use Only

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.

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73		1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10
1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A
5498-SA 27																

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).

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*.

Reminder. You may be required to electronically file (e-file) information returns. Go to *www.irs.gov/inforeturn* for e-file options. Also, see part F in the 2024 General Instructions for Certain Information Returns.

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

Caution: Form 5498-QA can only be filed on paper, regardless of the number of returns.

Who must file. 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. 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

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

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2024 General Instructions for Certain Information Returns.

Cat. No. 14400O

Form **1096** (2024)