# 1099 Module FAQs and Supplementals

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# 1099 Deadlines

### **Guide to Information Returns**

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 impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

F	Title	What To Report	Amounts To	То
Form	riue	Distributions, such as dividends, capital gain distributions, or nontaxable	Report	10
		· · · · · · · · · · · · · · · · · · ·	¢10	
		distributions, that were paid on stock and liquidation distributions (including	\$10 or more,	
		distributions reported pursuant to an election described in Regulations section	except \$600 or	
	Dividends and	1.1471-4(d)(5)(i)(A) or reported as described in Regulations section 1.1471-	more for	
1099-DIV	Distributions	4(d)(2)(iii)(A)).	liquidations	Fel
		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)); market discount subject to an	\$10 or more (\$600	
		election under section 1278(b). Tax-exempt interest and U.S. Savings Bonds	or more in some	
1099-INT	Interest Income	and Treasury obligations interest are also reported on this form.	cases)	Fe
		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	\$600 or more,	
		election described in Regulations section 1.1471-4(d)(5)(i)(A) or reported as	except \$10 or	
		described in Regulations section 1.1471-4(d)(2)(iii)(A)).	more for royalties	
		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	, alouits	
		(NQDCs).	All amounts	
			All alliounts	
		Payments to a physician, physicians' corporation, or other supplier of health		
		and medical services. Issued mainly by medical assistance programs or health	¢.00	
		and accident insurance plans.	\$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	
		Gross proceeds paid to attorneys.	\$600 or more	
		A U.S. account for chapter 4 purposes to which you made no payments during	All amounts	
		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).	(including \$0)	
1099-MISC	Miscellaneous Information	Aggregated direct sales of consumer goods for resale.	\$5,000 or more	Fe
		Payments for services performed for a trade or business by people not treated	7-,	
		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		
	Nonemployee	or directors and golden parachute payments.	\$600 or more	
1099-NEC	Compensation	Aggregated direct sales of consumer goods for resale.	\$5,000 or more	Ja
	Distributions From			
	Pensions, Annuities,	Distributions from retirement or profit-sharing plans, any IRA, insurance		
	Retirement or Profit-	contracts, and IRA recharacterizations (including payments reported pursuant		
	Sharing Plans, IRAs,	to an election described in Regulations section 1.1471-4(d)(5)(i)(B) or reported		
1099-R	Insurance Contracts, etc.	as described in Regulations section 1.1471-4(d)(2)(iii)(A)).	\$10 or more	Fe
	Distributions From an HSA,			
	Archer MSA, or Medicare			
1099-SA	Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	Fe
		Contributions (including rollover contributions) to any individual retirement		
		arrangement (IRA), including a SEP, SIMPLE, and Roth IRA; Roth conversions;		
	IRA Contribution	IRA recharacterizations; and the fair market value (FMV) of the account		
5498	Information	(including information on hard-to-value assets).	All amounts	M
	HSA, Archer MSA, or			
	Medicare Advantage MSA	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	M

<sup>\*</sup> The due date is March 31 if filed electronically.

 $<sup>^{\</sup>ast\ast}$  The due date is March 15 for reporting by trustees and middlemen of WHFITs.

## 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 since it is only intended for use by ftwilliam.com customers.

## A list of Foreign County Codes

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

	have a foreign address, the following are accepta
COD	ECOUNTRY
AF	Afghanistan
AX	Aland Islands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
ΑI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
ΑZ	Azerbaijan
BS	Bahamas
вн	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
ΒZ	Belize
BJ	Benin
вм	Bermuda
вт	Bhutan
во	Bolivia
BQ	Bonaire, Saint Eustatius and Saba
ВА	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
Ю	British Indian Ocean Territory
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
KH	Cambodia
СМ	Cameroon
CA	Canada
CV	Cape Verde
KY	Cayman Islands
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CF	Central African Republic		
TD	Chad		
CL	Chile		
CN	China		
CX	Christmas Island		
CC	Cocos (Keeling) Islands		
СО	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 (Vory Coast)		
CU	Cuba		
CW	Curacao		
CY	Cyprus		
CZ			
DK	Czech Republic  Denmark		
DJ DK	Denmark Djibouti		
DM	Dominica Dominica		
DO EC	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		
НТ	Haiti		
НМ	Heard Island and McDonald Islands		
VA	Holy See (Vatican City State)		
HN	Honduras		
HK	Hong Kong		
HU	Hungary		
IS	Iceland		
IN	India		
ID	Indonesia		
IR	Iran		
IQ	Iraq		
	Ireland		
ΙE			
IE IM	Isle of Man		
	+		

JM	Jamaica		
JP	Japan		
JE	Jersey		
JO	Jordan		
KZ	Kazakhstan		
KE	Kenya		
KI	Kiribati		
KP	Korea, Democratic People's Republic of (Nort		
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		
МО	Масао		
MK	Macedonia		
MG	Madagascar		
MW	Malawi		
MY	Malaysia		
MV	Maldives		
ML	Mali		
MT	Malta		
МН	Marshall Islands		
MQ	Martinique		
MR	Mauritania		
MU	Mauritius		
ΥT	Mayotte		
MX	Mexico		
MD	Moldova		
MC	Monaco		
MN	Mongolia		
ME	Montenegro		
MS	Montserrat		
MA	Morocco		
MZ	Mozambique		
ММ	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		
	Puerto Rico		
PR	ruei to kico		

RE	Reunion	
RO	Romania	
RU	Russian Federation	
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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)	
РМ	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 Island	
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	
_	Wallis and Futuna	
WF	<u> </u>	
	Western Sahara	
WF EH YE	Western Sahara Yemen	

ZW Zimbabwe