Payer Data Instructions

11/19/2025 2:41 pm CST

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Help for item a. Top

Enter "Yes"; if final return for Payer. This response is used to indicate a final return on Form 945.

945 Payer Instructions

Line A - Final return. If you go out of business or end operations and you won't have to file Form 945 in the future, file a final return. Be sure to check the box on line A and enter the date that final nonpayroll payments were made. Also, attach a statement to your return showing the name of the person keeping the payment records and the address where those records will be kept.

If you sell or transfer your business during the year, you and the new owner must each file a Form 945 for the year in which the transfer occurred. Report only the taxes you withheld.

When two businesses merge, the continuing firm must file a return for the year in which the change took place and the other firm should file a final return.

Changing from one form of business to another, such as from a sole proprietorship to a partnership or corporation, is considered a transfer. If a transfer occurs, you may need a new EIN. See Pub. 1635 and section 1 of Pub. 15 for more information.

Attach a statement to your return with all the following information.

- The new owner's name (or the new name of the business).
- Whether the business is now a sole proprietorship, partnership, or corporation.
- The kind of change that occurred (a sale or transfer).
- The date of the change.
- The name of the person keeping the payroll records and the address where those records will be kept.

If no sale or transfer occurred, or you don't know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

Help for item b. Top

1099 General Instructions

F. Electronic Reporting

How to report incorrect payer name and/or TIN. If a payer discovers an error in reporting the payer (not recipient) name and/or TIN, write a letter containing the following information:

1. Name and address of the payer.
2. Type of error (including the incorrect payer name/TIN that was reported).
3. Tax year.
4. Payer TIN.
5. Transmitter Control Code (TCC) = if you utilized ftwilliam.com's fulfillment service during:
   "52202" for corrections during 01/05/2012 - 05/06/2013;
   "92966" for corrections during 05/07/2013 - 03/18/2014;
   "92C28" for corrections during 03/19/2014 - 03/24/2015;
   "92H42" for corrections during 03/25/2015 - 04/04/2016;
   "92H96" for corrections during 04/05/2016 - 03/22/2017;
   "92C28" for corrections during 03/23/2017 - 03/12/2018;
   "92H42" for corrections during 03/13/2018 - 03/05/2019;
   "92C28" for corrections during 03/06/2019 - 03/15/2020;
   "92H42" for corrections during 03/16/2020 - 02/10/2021;
   "92H96" for corrections during 02/11/2021 - 02/09/2022;
   "92C28" for corrections during 02/10/2022 - 02/01/2023;
   "92H42" for corrections during 02/02/2023 - 10/03/2023;
   "92H96" for corrections during 10/04/2023 - 01/29/2024;
   "92C28" for corrections during 01/30/2024 - 04/12/2024;
   "92H96" for corrections during 10/04/2023 - 01/29/2024;
   "92C28" for corrections during 01/30/2024 - 04/12/2024;
   "92H42" for corrections during 04/13/2024 - 1/29/2025;
   "92H96" for corrections during 01/30/2025 - 04/07/2025:
   "92C28" for corrections during 04/08/2025 - present
6. Type of return.
7. Number of payees.
8. Filing method (paper or electronic).
9. Was federal income tax withheld?

Send the letter to:

Internal Revenue Service
Information Returns Branch
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430.

Caution! *If a payer realizes duplicate reporting or a large percentage of incorrect information has been filed, contact the information reporting customer service site at 866-455-7438 for further instructions.*

Form 1096. For information about filing corrections, see the 2025 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

Help for item c. Top

Select "Yes" if you are responsible for 1099-R/945 reporting for this client. If "No" is selected, this client will not appear

on batch reports.

Help for item d. Top

This is the most recent date that one or more Copy As were printed.

Help for item 1a. Top

1096 Instructions

Who must file. Any person or entity who files any of the forms shown in line 6 [on the Form 1096] must file Form 1096 to transmit those forms to the IRS.

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

1099 General Instructions

K. Filer's Name, Identification Number, and Address

The TIN for filers of information returns, including sole proprietors and nominees/middlemen, is the EIN. However, sole proprietors and nominees/middlemen who are not otherwise required to have an EIN should use their SSNs. A sole proprietor is not required to have an EIN unless he or she has a Keogh plan or must file excise or employment tax returns. See Pub. 583.

Tip: *If you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B), you are required to use an EIN and cannot, for purposes of filing a 1099, use your GIIN.*

Caution! The filer's name and TIN should be consistent with the name and TIN used on the filer's other tax returns. The name of the filer's paying agent or service bureau must not be used in place of the name of the filer.

For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the individual's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the individual's SSN (or EIN, if applicable). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

If you don't have an EIN, you may apply for one online by visiting the IRS website at IRS.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. See the Instructions for Form SS-4 for more information.

Help for item 1b. Top

Indicate the type of TIN entered in 1a.

TIN: "XX-XXXXXXX"

SSN: "XXX-XX-XXXX"

Help for item 2a. Top

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Help for item 2b. Top

This field may be used as a continuation of the name entered in 2a

Note: Enter the name of the transfer (or paying agent) if using electronic filing and 2c (paying agent indicator) is "Yes".

Note: This entry will not be used as the "trade name" on the Form 945 if "trade name" is blank.

Help for item 2c. Top

Enter the Trade Name, if applicable. This will populate on the Form 945.

Help for item 2d.

Select "Yes" if using electronic filing and if the name of the transfer (or paying agent) is entered in 2c.

Help for item 2e. Top

Select "No" if using electronic filing, the Payer is a foreign entity and income is paid by the foreign entity to a U.S. resident.

Note: The system will refresh if "No" is selected. After the screen refreshed, additional Foreign Address fields will appear.

Help for item 3. Top

The entry to this item is used in the "Name of person to contact" box on the Form 1096.

1096 Instructions

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

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Enter the Payer's street address.

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Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (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

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1099 General Instructions

K. Filer's Name, Identification Number, and Address

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Tip: *If you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B), you are required to use an EIN and cannot, for purposes of filing a 1099, use your GIIN.*

Caution! The filer's name and TIN should be consistent with the name and TIN used on the filer's other tax returns. The name of the filer's paying agent or service bureau must not be used in place of the name of the filer.

For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the individual's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the individual's SSN (or EIN, if applicable). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

If you don't have an EIN, you may apply for one online by visiting the IRS website at IRS.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. See the Instructions for Form SS-4 for more information.

Help for item 5. Top

Enter the Payer's City.

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Help for item 6 (domestic entity). Top

Enter the Payer's State.

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1099 General Instructions

K. Filer's Name, Identification Number, and Address

The TIN for filers of information returns, including sole proprietors and nominees/middlemen, is the EIN. However, sole proprietors and nominees/middlemen who are not otherwise required to have an EIN should use their SSNs. A sole proprietor is not required to have an EIN unless he or she has a Keogh plan or must file excise or employment tax returns. See Pub. 583.

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Help for item 7 (domestic entity). Top

Enter the Payer's Zip Code.

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If you don't have an EIN, you may apply for one online by visiting the IRS website at IRS.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. See the Instructions for Form SS-4 for more information.

Help for item 6a (foreign entity). Top

Enter the Foreign State.

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

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The TIN for filers of information returns, including sole proprietors and nominees/middlemen, is the EIN. However, sole proprietors and nominees/middlemen who are not otherwise required to have an EIN should use their SSNs. A sole proprietor is not required to have an EIN unless he or she has a Keogh plan or must file excise or employment tax returns (including to report backup withholding). See Pub. 583.

TIP. *If you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B), you are required to use an EIN and cannot, for purposes of filing a Form 1099, use your GIIN.*

Caution! *The filer's name and TIN are required to match the name and TIN used on the filer's other tax returns (such as Form 945 to report backup withholding). The name of the filer's paying agent or service bureau must not be used in place of the name of the filer.*

For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the owner's SSN (or EIN, if applicable). If the LLC is taxed as a corporation, partnership, etc., enter the entity's EIN.

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Help for item 6b (foreign entity). Top

Enter the Foreign Postal Code. This entry may contain numbers and letters.

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Help for item 7 (foreign entity). Top

Select the Foreign country from the drop-down list.

Note: The Foreign Country will be abbreviated according to the IRS abbreviations on the Form 1096 due to space limitations. It will be spelled out completely on the rest of the Forms.

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Help for item 8. Top

The entry to this item is the contact person's telephone number and will be placed in the "Telephone number" box on Form 1096.

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Help for item 9. Top

The entry to this item is the contact person's email address and will be placed in the "Email address" box on Form 1096.

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1099 General Instructions

K. Filer's Name, Identification Number, and Address

The TIN for filers of information returns, including sole proprietors and nominees/middlemen, is the EIN. However, sole proprietors and nominees/middlemen who are not otherwise required to have an EIN should use their SSNs. A sole proprietor is not required to have an EIN unless he or she has a Keogh plan or must file excise or employment tax returns. See Pub. 583.

Tip: *If you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B), you are required to use an EIN and cannot, for purposes of filing a 1099, use your GIIN.*

Caution! The filer's name and TIN should be consistent with the name and TIN used on the filer's other tax returns. The name of the filer's paying agent or service bureau must not be used in place of the name of the filer.

For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the individual's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the individual's SSN (or EIN, if applicable). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

If you don't have an EIN, you may apply for one online by visiting the IRS website at IRS.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. See the Instructions for Form SS-4 for more information.

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The entry to this is the contact person's fax number and will be placed in the "Fax number" box on Form 1096.

1096 Instructions

Who must file. Any person or entity who files any of the forms shown in line 6 [on the Form 1096] must file Form 1096 to transmit those forms to the IRS.

Cautions! Your name and TIN 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 taxpayer identification number (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 Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

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Select "Yes" if you want error checking to verify that data for at least one state is entered.

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Select "Yes" if you want error checking to verify that data for the locality is entered.