

## 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	
ABLE accounts:			
Contributions . . . . .	5498-QA	Mortgage interest . . . . .	1098
Distributions . . . . .	1099-QA	Moving expense . . . . .	W-2
Abandonment . . . . .	1099-A	Nonemployee compensation . . . . .	1099-MISC
Accelerated death benefits . . . . .	1099-LTC	Nonqualified deferred compensation:	
Acquisition of control . . . . .	1099-CAP	Beneficiary . . . . .	1099-R
Agriculture payments . . . . .	1099-G	Employee . . . . .	W-2
Allocated tips . . . . .	W-2	Nonemployee . . . . .	1099-MISC
Alternate TAA payments . . . . .	1099-G	Original issue discount (OID) . . . . .	1099-OID
Annuities . . . . .	1099-R	Patronage dividends . . . . .	1099-PATR
Archer MSAs:		Payment card transactions . . . . .	1099-K
Contributions . . . . .	5498-SA	Pensions . . . . .	1099-R
Distributions . . . . .	1099-SA	Points . . . . .	1098
Attorney, fees and gross proceeds . . . . .	1099-MISC	Prizes, employee . . . . .	W-2
Auto reimbursements, employee . . . . .	W-2	Prizes, nonemployee . . . . .	1099-MISC
Auto reimbursements, nonemployee . . . . .	1099-MISC	Profit-sharing plan . . . . .	1099-R
Awards, employee . . . . .	W-2	Punitive damages . . . . .	1099-MISC
Awards, nonemployee . . . . .	1099-MISC	Qualified longevity annuity contract . . . . .	1098-Q
Barter exchange income . . . . .	1099-B	Qualified plan distributions . . . . .	1099-R
Bond tax credit . . . . .	1097-BTC	Qualified tuition program payments . . . . .	1099-Q
Bonuses, employee . . . . .	W-2	Real estate transactions . . . . .	1099-S
Bonuses, nonemployee . . . . .	1099-MISC	Recharacterized IRA contributions . . . . .	1099-R, 5498
Broker transactions . . . . .	1099-B	Refund, state and local tax . . . . .	1099-G
Cancellation of debt . . . . .	1099-C	Rents . . . . .	1099-MISC
Capital gain distributions . . . . .	1099-DIV	Retirement . . . . .	1099-R
Car expense, employee . . . . .	W-2	Roth conversion IRA contributions . . . . .	5498
Car expense, nonemployee . . . . .	1099-MISC	Roth conversion IRA distributions . . . . .	1099-R
Changes in capital structure . . . . .	1099-CAP	Roth IRA contributions . . . . .	5498
Charitable gift annuities . . . . .	1099-R	Roth IRA distributions . . . . .	1099-R
Commissions, employee . . . . .	W-2	Royalties . . . . .	1099-MISC, 1099-S
Commissions, nonemployee . . . . .	1099-MISC	Timber, pay-as-cut contract . . . . .	1099-S
Commodities transactions . . . . .	1099-B	Sales:	
Compensation, employee . . . . .	W-2	Real estate . . . . .	1099-S
Compensation, nonemployee . . . . .	1099-MISC	Securities . . . . .	1099-B
Contributions of motor vehicles, boats, and airplanes . . . . .	1098-C	Section 1035 exchange . . . . .	1099-R
Cost of current life insurance protection . . . . .	1099-R	SEP contributions . . . . .	W-2, 5498
Coverdell ESA contributions . . . . .	5498-ESA	SEP distributions . . . . .	1099-R
Coverdell ESA distributions . . . . .	1099-Q	Severance pay . . . . .	W-2
Crop insurance proceeds . . . . .	1099-MISC	Sick pay . . . . .	W-2
Damages . . . . .	1099-MISC	SIMPLE contributions . . . . .	W-2, 5498
Death benefits . . . . .	1099-R	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
		Traditional IRA contributions . . . . .	5498
		Traditional IRA distributions . . . . .	1099-R
		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