

## **What To Do About a Missing Form 1099**

If you receive certain types of income, you may get a Form 1099 for use with your federal tax return. Form 1099 is an information return provided by the payer of the income. You should receive your Form 1099-series information returns by January 31, 2006.

If you have not received an expected Form 1099 by a few days after that, contact the payer. If you still do not receive the form by February 15th, call the IRS for assistance at 1-800-829-1040.

In some cases, you may obtain the information that would be on the Form 1099 from other sources. For example, your bank may put a summary of the interest paid during the year on the December or January statement for your savings or checking account. If you are able to get the accurate information needed to complete your tax return, you do not have to wait for the Form 1099 to arrive.

You will not usually attach a 1099-series form to your return, except when you receive a Form 1099-R that shows income tax withheld. You should keep a copy of all the 1099s that you receive with your tax records for the year. There are several different forms in this series, including:

- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-INT, Interest Income
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form SSA-1099, Social Security Benefit Statement

If you file your return and later receive a Form 1099 for income that you did not fully include on that return, you should report the income and take credit for any income tax withheld by filing Form 1040X, Amended U.S. Individual Income Tax Return. Form 1040X and instructions are available on the IRS Web site at IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).