

## IRS TAX TIP 2002-28

### WHAT TO DO IF YOU HAVEN'T RECEIVED A FORM 1099

If you received certain types of income, you may receive a Form 1099 for use with your federal tax return. You should receive these forms from the payer by early February, according to the IRS. Payers have until Jan. 31 to mail these to you. If you have not received an expected 1099 by a few days after that, contact the payer. If you still do not get the form by February 15, call the IRS for help at 1-800-829-1040.

In some cases, you may obtain the information that would be on the 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. Or it may make the interest figure available through its customer service line or Web site. Some payers include cumulative figures for the year with their quarterly dividend statements. If you are able to get the accurate information needed to complete your tax return, you do not have to wait for the 1099 to arrive.

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."

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 all other 1099s for your records. 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-G, "Certain Government and Qualified State Tuition Program Payments"
- 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"
- Form RRB-1099, "Payments by the Railroad Retirement Board"

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