

# Tax Form Mailing Dates

Form*	Available	You'll receive this form if you ...
<b>1099-R</b>	January 31	Took a distribution or initiated a rollover from an IRA or employer-sponsored plan, recharacterized IRA assets, or converted to a Roth IRA.
<b>1099-B</b>	Mid to Late February	Sold or exchanged shares of a fund (other than a money market fund) in a nonretirement account, or had certain transactions in a nonretirement brokerage account, such as the sale of security shares or the maturation of individual bonds.
<b>1099-DIV</b>	January 31	Received dividends (ordinary and qualified) or capital gains distributions from taxable accounts, foreign tax paid in nonretirement accounts, and interest dividends (including specified private-activity bond interest) from tax-exempt bond funds and money market funds.  <i>Note: If your distributions and dividends amounted to less than \$10, you won't receive Form 1099-DIV.</i>
<b>1099-INT</b>	January 31	Interest dividends (including specified private-activity bond interest) from tax-exempt bond funds will be reported on Form 1099-DIV. For brokerage accounts, Form 1099-INT will still report taxable and tax-exempt interest income from individual bonds and other interest-bearing investments.
<b>1099-MISC</b>	January 31	Received substitute payments in lieu of dividends for securities held in a nonretirement margin account.
<b>1099-OID</b>	Mid to Late February	Owned a bond at any point in the year that was originally purchased at a discount.
<b>1099-Q</b> (529 ) Plans)	January 31	Received a distribution from or completed an asset transfer in the 529 College Savings Plans.
<b>1099-Q</b> (ESAs)	January 31	Received a distribution from or completed an asset transfer in an education savings account (ESA).
<b>5498-ESA**</b>	April	Contributed or transferred assets to an education savings account. Your IRA trustee or issuer is required to file this form with the IRS by May 31. You do not need to file it with your tax return. The copy you receive in the mail is for your records.
<b>5498**</b>	Mid-May	Made a tax year IRA contribution between January 1 of the prior year and April 15 of current year; completed an IRA rollover, recharacterization, or conversion; or are required to take required minimum distributions. Your IRA trustee or issuer is required to file this form with the IRS.