

Form Name	What the Form Reports	When to expect receipt of form	Reportable Amounts
1098 Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums the credit union received in the course of its business from members and reimbursements of overpaid interest.	Online Banking: January 31 Mail: Mid-February	\$600 or more
1099-A Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which the credit union is the lender.	Online Banking: January 31 Mail: Mid-February	All amounts
1099-C Cancellation of Debt	Cancellation of a debt owed to the credit union from the service of lending money to a member.	Online Banking: January 31 Mail: Mid-February	\$600 or more
1099-INT Dividends & Interest	Interest earned on any deposit account held at the credit union.	Online Banking: January 31 Mail: Mid-February	\$10 or more
1099-Q Coverdell IRA Withdrawals	Earnings from qualified tuition programs and Coverdell ESAs.	Online Banking: January 31 Mail: Mid-February	All amounts
1099-R <u>IRA Withdrawals</u>	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations.	Online Banking: January 31 Mail: Mid-February	\$10 or more
1099-SA HSA Withdrawals	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	Online Banking: January 31 Mail: Mid-February	All amounts

5498-ESA Coverdell IRA Contributions	Contributions (including rollover contributions) to a Coverdell ESA.	Online Banking: April 30 Mail: Mid-May	All amounts
5498-SA HSA Contributions	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	Online Banking: May 31 Mail: Mid-June	All amounts
5498 IRA Contributions	Contributions (including rollover contributions) to any individual retirement arrangement (IRA), including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account.	For FMV/RMD: <ul style="list-style-type: none"> • Online Banking: January 31 • Mail: Mid-February For contributions: <ul style="list-style-type: none"> • Online Banking: May 31 • Mail: Mid-June 	All amounts
1042-S Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under Chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	Online Banking: March 15 Mail: End-April	\$10 or more