

Guide to Information Returns Filed With California

If you are located in California and filing Form 1098, 1099, 5498, and W-2G paper information returns with the IRS, you do not need to send a paper copy to the state.

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1098	Mortgage Interest Statement	Mortgage interest (including certain points) you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	2/28	(To payer, borrower) 1/31
1098C	Contributions of Motor Vehicles, Boats, and Airplanes	Contributions of qualified vehicles.	Claimed value more than \$500	2/28	Contemporaneous written acknowledgment to donor within 30 days
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	2/28	1/31
1098-T	Tuition Statement	Qualified tuition and related expenses.	See form instructions	2/28	1/31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	2/28	(To borrower) 1/31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	2/28	1/31
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the US Postal Service, or the Postal Rate Commission.	\$600 or more	2/28	1/31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	2/28	1/31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for tax refunds and unemployment; \$600 or more for all others	2/28	1/31
1099-INT	Interest Income	Interest income not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	2/28	1/31
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	2/28	(To insured and policy holder) 1/31
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	<ul style="list-style-type: none"> ▪ Rent or royalty payments; prizes and awards that are not for services, such as winnings from TV or radio shows. Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch. Payments to a physician, physicians corporation, or other supplier of health/medical services. Issued mainly by medical assistance programs or health and accident insurance plans. Gross proceeds paid to attorneys. Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments. Substitute dividend and tax-exempt interest payments reportable by brokers. Crop insurance proceeds. Fish purchases paid in cash for resale. Section 409A deferrals and 409A income. 	<p>\$600 or more, \$10 or more for royalties.</p> <p>All amounts</p> <p>\$600 or more</p> <p>All amounts</p> <p>\$600 or more</p> <p>\$10 or more</p> <p>\$600 or more</p> <p>\$600 or more</p> <p>\$600 or more</p>	<p>2/28</p> <p>2/28</p> <p>2/28</p>	<p>1/31</p> <p>1/31</p> <p>1/31</p>

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1099-OID	Original Issue Discount	Original issue discount.	\$10 or more	2/28	1/31
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from Cooperatives to their patrons.	\$10 or more	2/28	1/31
1099Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from a qualified tuition program.	All amounts	2/28	1/31
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, IRA's, SEP's, or insurance contracts.	All amounts	2/28	1/31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate.	Generally, \$600 or more	2/28	1/31
5498	Individual Retirement Arrangement (IRA) Information	Contributions (including rollover contributions) to an IRA, and the value of an IRA or simplified employee pension (SEP) account.	All amounts	5/31	(To payer) 1/31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
8300 (IRS/FinCEN form)	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, and casinos that are required to report such transactions on Form 8362, Currency Transaction Report by Casinos, or generally, to transactions outside the United States.	Over \$10,000	Within 15 days after date of transaction	(To payer) 1/31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, and wagering pools.	\$600 or more	2/28	1/31