

Instructions for Payer

To complete Form 1099-B, use:

- the 2018 General Instructions for Certain Information Returns, and
- the 2018 Instructions for Form 1099-B.

To order these instructions and additional forms, go to www.irs.gov/Form1099B.

Caution: Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by February 15, 2019.

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

Foreign recipient. If the recipient of the proceeds is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S. See the Instructions for Form 1042-S, and Pub. 515.

Need help? If you have questions about reporting on Form 1099-B, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).