

Instructions for Payer

To complete Form 1099-B, use:

- The 2021 General Instructions for Certain Information Returns, and
- The 2021 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 Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by February 15, 2022.

File Copy A of this form with the IRS by February 28, 2022. If you file electronically, the due date is March 31, 2022. 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).