

Due Dates

Form	IRS Electronic Filing	Recipient/Participant Copy
1097-BTC	March 31	On or before the 15th day of the 2nd calendar month after the close of the calendar quarter (on or before May 15, August 15, November 15, and February 15 of the following year).
1098	March 31	January 31
1099	March 31	January 31 February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement.
1099-MISC	March 31	January 31 February 15 for amounts reported in boxes 8 or 10.
1099-NEC	January 31	January 31
3921	March 31	January 31
3922	March 31	January 31
5498	May 31	January 31 – for FMV/RMD May 31 – for contributions
5498-SA	May 31	May 31
5498-ESA	May 31	April 30
W-2G	March 31	January 31

Note: If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.