

## Instructions for Payer/Trustee

To complete Form 1099-Q, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-Q.

To order these instructions and additional forms, go to [www.irs.gov/Form1099Q](http://www.irs.gov/Form1099Q).

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**Need help?** If you have questions about reporting on Form 1099-Q, 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).