## **Instructions for Payer**

To complete Form 1099-QA, use:

• The 2022 General Instructions for Certain Information Returns, and

• The 2022 Instructions for Form 1099-QA.

To get or to order these instructions, go to *www.irs.gov/EmployerForms*.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the 2022 General Instructions for Certain Information Returns.

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