

TAX FORM DELIVERY CALENDAR

FORM NAME	AVAILABLE ONLINE* (on or before)	eDELIVERY ELIGIBLE (client elected)	FORM DESCRIPTION
1099-Q (529 accounts)	January 10, 2025 (Friday)	Yes	Distributions from college savings accounts.
1099-R	January 17, 2025 (Friday)	Yes	Distributions from retirement accounts.
1099-SA	January 17, 2025 (Friday)	Yes	Distributions from Health Savings Accounts (HSA).
1099: 1st mailing (POP 1)	January 25, 2025 (Saturday)	Yes	Includes brokerage accounts with holdings whose income do not require reclassification or additional information from issuers. Generally, this includes accounts holding options, certain equities, and fixed income securities.
1099: 2nd mailing (POP 2)	February 08, 2025 (Saturday)	Yes	Might include equities and fixed income securities, closed-end funds, unit investment trusts (UITs), and non-Fidelity mutual funds where the issuer provided final tax information after the 1st mailing.
1099: Preliminary Tax Statement	February 11, 2025 (Tuesday)	Online Only	Provides a "point in time" snapshot of reporting activity for clients scheduled in a later mailing. Includes a symbol/CUSIP for the list of positions lacking final tax information.
1099 Informational Tax Statement (INFO only) [†]	February 12, 2025 (Wednesday)	Online Only	Contains supplemental tax reporting information for Corporate and eligible exempt accounts. The details are not updated or reported to the IRS.
1099: 3rd mailing (POP 3)	February 22, 2025 (Saturday)	Yes	Might include brokerage accounts holding unit investment trusts (UITs) and real estate investment trusts (REITs).
1099: 4th mailing (POP 4)	March 07, 2025 (Friday)	Yes	Might include brokerage accounts holding unit investment trusts (UITs) and real estate investment trusts (REITs) in which final tax information was delayed from the issuer. Also includes mortgage-backed securities (MBS) and REMICs in which final tax information from the issuer has been received.
592-B	January 22, 2025 (Wednesday)	Yes	Reports state tax withheld for residents of California.
480.6A	February 27, 2025 (Thursday)	Yes	Reports U.S. domestic taxable income, PR taxable income without PR (foreign) source withholding, and all gross proceeds paid to PR residents.
480.6B	February 27, 2025 (Thursday)	Yes	Reports PR residents with PR source withholding for PR securities.
480.6C	February 27, 2025 (Thursday)	Yes	Reports non-PR residents with PR source withholding for PR securities.
480.6D	February 27, 2025 (Thursday)	Yes	Reports PR tax exempt income and U.S. source income.

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1042-S: Nonretirement accounts	March 12, 2025 (Wednesday)	Yes	Brokerage nonretirement accounts held by nonresident aliens (NRA). The form reports all U.S. source income distributions and NRA taxes withheld.
5498, 5498-SA	May 16, 2025 (Friday)	Yes	Retirement and Health Savings Account year-end market values and contributions made in calendar year 2024 and prior-year contributions made between January 1 - April 15, 2025.
2439‡	March 10, 2025 (Monday)	Yes	Undistributed long-term capital gains from a regulated investment company and taxes paid by the mutual fund.
FORM NAME	AVAILABLE BY MAIL*	eDELIVERY ELIGIBLE (client elected)	FORM DESCRIPTION
T-5	February 28th, 2025 (Friday)	No	Reports Canadian source investment income. This includes income from dividends, interest, and other investment sources within Canada.
1042-S: Retirement accounts	March 14, 2025 (Friday)	No	Brokerage retirement accounts held by nonresident aliens (NRA). The form reports retirement distributions and NRA taxes withheld.
5500 AVS	April 18, 2025 (Friday)	No	Annual Valuation Statement for Self-Employed/Individual 401(k), Profit-Sharing Plans and Money Purchase.

*Mailing occurs within 5 days of the Available Online/by Mail date for clients who receive a printed copy of their tax form.

†INFO Only is only issued online for exempt registrations; see the Tax Form Eligibility Matrix for a list of available registrations. Preparation of this form is an optional service that requires opting into by the branch or super-branch. For all other INFO Only requests, please see the Tax Form Correction & Duplicates Calendar for INFO 1099 availability.

‡Applicable for Regulated Investment Companies (RICs) with a December 31 tax year end.

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