



# Instructions for Forms 1099-A and 1099-C

(Rev. January 2022)

## Acquisition or Abandonment of Secured Property and Cancellation of Debt

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Forms 1099-A and 1099-C and their instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1099A](https://www.irs.gov/Form1099A) and [IRS.gov/Form1099C](https://www.irs.gov/Form1099C).

### What's New

**Continuous-use form and instructions.** Form 1099-A, Form 1099-C, and these instructions have been converted from an annual revision to continuous use. Both the form and instructions will be updated as needed. For the most recent versions, go to [IRS.gov/Form1099A](https://www.irs.gov/Form1099A) and [IRS.gov/Form1099C](https://www.irs.gov/Form1099C).

### Reminders

In addition to these specific instructions, you should also use the current General Instructions for Certain Information Returns. Those general instructions include information about the following topics.

- Who must file.
- When and where to file.
- Electronic reporting.
- Corrected and void returns.
- Statements to recipients.
- Taxpayer identification numbers (TINs).
- Backup withholding.
- Penalties.
- Other general topics.

You can get the general instructions from *General Instructions for Certain Information Returns* at [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions) or go to [IRS.gov/Form1099A](https://www.irs.gov/Form1099A) or [IRS.gov/Form1099C](https://www.irs.gov/Form1099C).

**Online fillable Copies B and C.** To ease statement furnishing requirements, Copies B and C have been made fillable online in a PDF format available at [IRS.gov/Form1099A](https://www.irs.gov/Form1099A) and [IRS.gov/Form1099C](https://www.irs.gov/Form1099C). You can complete these copies online for furnishing statements to recipients and for retaining in your own files.

**Guidance for creditors regarding discharged student loans under section 6050P.** Rev. Proc. 2020-11 establishes a safe harbor extending relief under Rev. Proc. 2015-57; Rev. Proc. 2017-24, 2017-7 I.R.B. 916; and Rev. Proc. 2018-39. See Rev. Proc. 2020-11, available at [IRS.gov/irb/2020-06\\_IRB#REV-PROC-2020-11](https://www.irs.gov/irb/2020-06_IRB#REV-PROC-2020-11), to determine whether a creditor or taxpayer qualifies for relief. See *Student loan indebtedness* under *Exceptions*, later.

### Specific Instructions for Form 1099-A

File Form 1099-A, Acquisition or Abandonment of Secured Property, for each borrower if you lend money in connection with your trade or business and, in full or partial satisfaction of the debt, you acquire an interest in property that is security for the debt, or you have reason to know that the property has been abandoned. You need not be in the business of lending money to be subject to this reporting requirement.

### Coordination With Form 1099-C

If, in the same calendar year, you cancel a debt of \$600 or more in connection with a foreclosure or abandonment of secured property, it is not necessary to file both Form 1099-A and Form 1099-C, Cancellation of Debt, for the same debtor. You may file Form 1099-C only. You will meet your Form 1099-A filing requirement for the debtor by completing boxes 4, 5, and 7 on Form 1099-C. However, if you file both Forms 1099-A and 1099-C, do not complete boxes 4, 5, and 7 on Form 1099-C. See the *Specific Instructions for Form 1099-C*, later.

### Property

"Property" means any real property (such as a personal residence), any intangible property, and tangible personal property except the following.

- No reporting is required for tangible personal property (such as a car) held only for personal use. However, you must file Form 1099-A if the property is totally or partly held for use in a trade or business or for investment.
- No reporting is required if the property securing the loan is located outside the United States and the borrower has furnished the lender a statement, under penalties of perjury, that the borrower is an exempt foreign person (unless the lender knows that the statement is false).

### Who Must File

In addition to the general rule specified above, the following rules apply.

**Multiple owners of a single loan.** If there are multiple owners of undivided interests in a single loan, such as in pools, fixed investment trusts, or other similar arrangements, the trustee, record owner, or person acting in a similar capacity must file Form 1099-A on behalf of all the owners of beneficial interests or participations. In this case, only one form for each borrower must be filed on behalf of all owners with respect to the loan. Similarly, for bond issues, only the trustee or similar person is required to report.

# Property 1099 A And 1099 C Acquisition Or Abandonment Of

**G Thomas**



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### **Property 1099 A And 1099 C Acquisition Or Abandonment Of Introduction**

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