

2024 REQUIRED REPORTS FOR FEDERAL CREDIT UNIONS

DUE DATE	FORM	WHERE TO SEND
Quarterly: 1/30, 4/30, 7/30, 10/30	NCUA 5300 Call Reports	Submit electronically at https://cuonline.ncua.gov/
1/31, 4/30, 7/31, 10/31	Submission of Credit Card Agreements to the CFPB (required if the CU has 10,000 or more open credit card accounts as of the last business day of the quarter)	Submit electronically to the CFPB: CardAgreements@consumerfinance.gov
January 31	License Plate (for corporate-owned vehicles; new plates must be displayed on February 1)	Local Indiana BMV branch or online at http://www.in.gov/bmv
1/31, 4/30, 7/31, 10/31	Indiana Form UC-1 Indiana Unemployment Compensation	Indiana Dept. of Workforce Development ATTN: Wage Records 10 N Senate Ave RM SE003 Indianapolis, IN 46204-2277 Electronic Filing: ESS: Employer Self Service Logon (in.gov)
1/31, 4/30, 7/31, 10/31	Indiana Form UC-5A Quarterly Contribution Report and Quarterly Wage Report	Indiana Dept. of Workforce Development Attn: Wage Records 10 Senate Ave. Rm. SE-003 Indianapolis, IN 46204-2277 Employers reporting wages for 200 or fewer employees are encouraged to use the DWD Employer Self-Service application at https://uplink.in.gov/ESS/ESSLogon.htm
<i>Send only to employees who are covered on the health insurance:</i> March 4 <i>File with IRS:</i> February 28 (paper) April 1 (electronic)	1095-B Employer-Provided Health Insurance Offer and Coverage <i>(for employers with less than 50 full time equivalent employees)</i>	Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256 Credit unions with 250 or more employees must file electronically. For information go to https://www.irs.gov/e-file-providers/air/affordable-care-act-information-return-air-program

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DUE DATE	FORM	WHERE TO SEND
<p><i>Send to all employee regardless of insurance coverage:</i> March 4</p> <p><i>File with IRS:</i> February 28 (paper) March 31 (electronic)</p>	<p>1095-C Employer-Provided Health Insurance Offer and Coverage <i>(for employers with 50 or more full time equivalent employees)</i></p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Credit unions with 250 or more employees must file electronically. For information go to https://www.irs.gov/e-file-providers/air/affordable-care-act-information-return-air-program</p>
<p>January 31, if all deposits made on time</p> <p>If not: February 11</p>	<p>IRS Form 940 Employer's Annual Federal Unemployment Tax Return</p>	<p><i>With a payment:</i> Internal Revenue Service P.O. Box 806531 Cincinnati, OH 45280-6531</p> <p><i>Without a payment:</i> Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0006</p>
<p>Quarter Ends March 31, Form Due: 4/30 Quarter Ends June 30. Form Due: 7/31 Quarter Ends September 30, Form Due: 10/31 Quarter Ends December 31, Form Due: 1/31</p>	<p>IRS Form 941 Employer's Quarterly Federal Tax Return</p>	<p><i>With a payment:</i> <i>ELECTRONIC:</i> https://www.eftps.gov/eftps/ Physical mail: Internal Revenue Service P.O. Box 806532 Cincinnati, OH 45280-6532</p> <p><i>Without a payment:</i> Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0005</p>
<p>February 12, if you made full payment of taxes for year</p> <p>If not: January 31</p>	<p>IRS Form 945 Annual Return of Withheld Federal Income Tax</p>	<p><i>With a payment: ELECTRONIC:</i> IRS.gov/EmploymentEfile Physical mail: Internal Revenue Service P.O. Box 806534 Cincinnati, OH 45280-6534</p> <p><i>Without a payment:</i> Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0058</p>

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DUE DATE	FORM	WHERE TO SEND
<p>File with Forms 1097, 1098, 1099, 3921, or W-2G, file by February 28, 2024</p> <p>With forms 1099-NEC, file by Jan. 31, 2024</p> <p>With forms 5498, file by May 31, 2024</p>	<p>IRS Form 1096 Annual Summary and Transmittal of US Information Returns (Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO <u>64121-9256</u></p>
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1098 Mortgage Interest Statement (\$600 or more) (Reporting of mortgage points will be included.)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>You can file Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, except Forms 1099-QA and 5498-QA, electronically</p>
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28(paper) April 1 (electronic)</p>	<p>IRS Form 1098-E Student Loan Interest Statement (\$600 or more)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms through Filing Information Returns Electronically System (FIRE System)</p>
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1(electronic)</p>	<p>IRS Form 1099-A Acquisition or Abandonment of Secured Property (all amounts)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>

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DUE DATE	FORM	WHERE TO SEND
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1099-C Cancellation of Debt (canceled or discharged debt of \$600 or more)</p>	<p>Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1099-INT Interest payments not including IRA (\$10 or more, except \$600 or more for liquidations)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send to member:</i> January 31 February 15, only if you are reporting payment in Box 8 or 10.</p> <p><i>File with IRS:</i> February 28(paper) April 1(electronic)</p>	<p>IRS Form 1099-MISC Receipt of Miscellaneous Income (payments for services by people not treated as employees; \$600 or more except, \$10 or more for royalties)</p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send to member:</i> January 31 February 15 if reporting payments in box 8 or 10</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1099-OID Original Issue Discount (if the OID includible in gross income is at least \$10)</p>	<p>Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256 Electronic filing is required if you file 250 or more forms.</p>

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DUE DATE	FORM	WHERE TO SEND
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1099-R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Recipients of distributions of \$10 or more from IRAs)</p>	<p>Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send to member:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) April 1 (electronic)</p>	<p>IRS Form 1099-SA Distributions from an HSA, Archer MSA, or Medicare Advantage MSA (reports distributions made from these accounts)</p>	<p>Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send statement of account value to member:</i> January 31</p> <p><i>File with IRS and Send another statement to member (another member statement is not required if there were no reportable contributions, including rollovers):</i> May 31</p>	<p>IRS Form 5498 IRA Contribution Information (for IRAs and SEPs)</p>	<p>Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p><i>Send to employee:</i> January 31</p> <p><i>File with IRS:</i> February 28 (paper) March 31 (electronic)</p>	<p>IRS Form W-2 Wage & Tax Statement</p>	<p>Social Security Administration Direct Operations Center Wilkes-Barre, PA 18769-0001</p> <p>Electronic filing is required if you file 250 or more forms.</p>

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DUE DATE	FORM	WHERE TO SEND
January 31	WH-3 Annual Reconciliation Employer's Withholding Tax Return	File electronically at https://intime.dor.in.gov/eServices/_/
<i>File with copy A of W-2:</i> January 31 (paper) January 31 (electronic)	IRS Form W-3 Transmittal Wage and Tax Statements	Social Security Administration Direct Operations Center Wilkes-Barre, PA 18769-0001 <i>or file electronically with Form W-2</i>
<i>Optional: Send statement of account value to member:</i> February 1 <i>File with IRS and Send another statement to member (another member statement not required if there were no reportable contributions, including rollovers):</i> May 31	IRS Form 5498-SA HSA, Archer MSA, or Medicare Advantage MSA Information (for each person for whom you maintained a health savings account, Archer medical savings account, or Medicare Advantage MSA during 2015 as trustee or custodian)	Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256 Electronic filing is required if you file 250 or more forms.
<i>Send to member:</i> February 15 <i>File with IRS:</i> March 1 (paper) March 31 (electronic)	IRS Form 1099-S Proceeds from Real Estate Transactions	Department of the Treasury IRS Submission Processing Center P.O. Box 219256 Kansas City, MO 64121-9256 Electronic filing is required if you file 250 or more forms.
March 1	Home Mortgage Disclosure Statement Loan/Application Register (Reg. C)	File electronically. Refer to https://ffiec.cfpb.gov
<i>File with IRS:</i> February 28 If filing electronically, March 31	1094-B Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256 Credit unions with 250 or more employees must file electronically.

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DUE DATE	FORM	WHERE TO SEND
<p><i>File with IRS:</i> February 28 if filling on paper March 31 if filing electronically</p>	<p>1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns <i>(for employers with 50 or more full time equivalent employees)</i></p>	<p>Department of the Treasury Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256</p> <p>Credit unions with 250 or more employees must file electronically.</p>
<p><i>Send to member and file with IRS:</i> March 15</p>	<p>IRS Form 1042-S Foreign Person's US Source Income Subject to Withholding (use this form to report US source income paid to foreign persons including foreign residents, corporations, trusts, and other entities)</p>	<p>Electronic filing is required for financial institutions, regardless of the number of forms the institution is filing.</p> <p>Use Form 1042-T to transmit paper Forms 1042-S</p>
<p>March 15</p>	<p>IRS Form 1042 Annual Withholding Tax Return for US Source Income of Foreign Persons (if you are required to file Form(s) 1042-S, you must also file Form 1042)</p>	<p>Ogden Service Center P.O. Box 409101 Ogden, UT 84201</p> <p>Electronic filing is required if you file 250 or more forms.</p>
<p>January 9</p>	<p>EEO-1 Survey: Standard Form 100 U.S. Equal Employment Opportunity Commission's Employer Information Report (for employers with 100 or more employees)</p>	<p>Must be submitted via the Online Filing System, or as an electronic transmitted date file. Refer to https://egov.eeoc.gov/eeo1/</p>
<p>Est. April 15, 2024. NCUA will invoice credit unions.</p>	<p>NCUA operating fee and deposit adjustment invoice due</p>	<p>Must be submitted via the Online Filing System, or as an electronic transmitted date file. To enroll in the direct debit program, you can complete the Authorized Electronic Transfer Payments form on ncua.gov and email it to ncusifach@ncua.gov</p>
<p>Quarterly</p>	<p><u>Child Support</u> Enforcement Program's Financial Institution Data Match (FIDM) Program Options:</p> <ol style="list-style-type: none"> 1. Send members' information to Informatix, Inc. or the federal Office of Child Support Enforcement (OCSE); or 2. Receive delinquent child support parent list, compare against membership, and send report of matches to Informatix, Inc. or OCSE. 	<p>Submit electronically.</p> <p>Indiana has contracted with Informatix, Inc. to administer data matching. Visit http://fidm.statedatamatch.com/ for more information.</p> <p>For financial institutions operating in multiple states, the OCSE administers a multi-state FIDM program; for</p>

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	The Indiana Department of Revenue also uses Informatix, Inc. for <u>delinquent taxpayer</u> data matching.	more information contact the agency's help desk at fidm@ssa.gov
DUE DATE	FORM	WHERE TO SEND
Quarterly	<p><u>Child Support</u> Enforcement Program's Financial Institution Data Match (FIDM) Program</p> <p>Options:</p> <ol style="list-style-type: none"> 3. Send members' information to Informatix, Inc. or the federal Office of Child Support Enforcement (OCSE); or 4. Receive delinquent child support parent list, compare against membership, and send report of matches to Informatix, Inc. or OCSE. <p>The Indiana Department of Revenue also uses Informatix, Inc. for <u>delinquent taxpayer</u> data matching.</p>	<p>Submit electronically.</p> <p>Indiana has contracted with Informatix, Inc. to administer data matching. Visit http://fidm.statedatamatch.com/ for more information.</p> <p>For financial institutions operating in multiple states, the OCSE administers a multi-state FIDM program; for more information contact the agency's help desk at fidm@ssa.gov</p>
<i>Payment Due:</i> May 10 and November 10	Indiana State and Local Real Estate Taxes	County Treasurer
<i>Return Due:</i> May 15	Indiana State and Local Personal Property Taxes	Township Assessor, if applicable, or County Treasurer.
<i>Payment due:</i> May 10 and November 10		
April 15	IRS Form 8925 (Report of Employer-Owned Life Insurance Contracts)	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027

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DUE DATE	FORM	WHERE TO SEND
<i>Date on or before:</i> December 31 <i>File:</i> January 5	Indiana Real Estate Tax Deductions	County Auditor or County Recorder, depending on the form and the county
Annually by Sept. 30 (CUs must report all blockings to OFAC within 10 days of the occurrence and annually)	OFAC TDF 90-22.50 Annual Report of Blocked Property	Please send the completed form to OFACReport@treasury.gov
Within 15 days of transaction (involving currency over \$10,000)	Currency Transaction Report	File electronically at http://bsaefiling.fincen.treas.gov/
Within 15 days of transaction (involving currency or monetary instruments over \$10,000)	Report of International Transportation of Currency or Monetary Instruments	File electronically at http://bsaefiling.fincen.treas.gov/
<u>Due Dates</u> Annually (30 days after end of month) Monthly (within 30 days after month end) Early file (within 20 days after month end)	Indiana Form WH-1 Employer's Withholding Tax Return <u>Average Monthly Remittance</u> \$1,000 or less Over \$1,000	File electronically at http://www.intax.in.gov
With 5300 Call Report, and as needed	NCUA Report of Officials	Completed electronically at https://cuonline.ncua.gov
30 days after detection and at least every 90 days for continuing activity	Suspicious Activity Report	File electronically at http://bsaefiling.fincen.treas.gov/
The League requests that credit unions provide list annually or when changes occur.	ICUL List of Officials	Indiana Credit Union League P.O. Box 50425 Indianapolis, IN 46250-0425 Or report online using "Affiliate Profile" application at http://www.icul.org

2024 REQUIRED REPORTS FOR FEDERAL CREDIT UNIONS

DUE DATE	FORM	WHERE TO SEND
Biennial reporting on the anniversary month of incorporation	Indiana Form 48725 Indiana Business Entity Report	Indiana Secretary of State 302 West Washington Street, Room E-108 Indianapolis, IN 46204 File electronically at http://www.sos.in.gov/

All forms may be obtained at your local IRS office or at <http://www.irs.ustreas.gov>. Other forms may be obtained from the office listed under “Where to Send.” If you receive forms or instructions in addition or contrary to the above, please notify Consulting at the League at (800) 285-5300 or (317) 594-5300.

This information is to be used as a reference guide. Each credit union should determine what activities will require reporting during the coming year.