

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0115 <b>20XX</b> Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Other income \$	4 Federal income tax withheld \$	<b>Copy 2</b>	
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	<b>To be filed with recipient's state income tax return, when required.</b>	
11	12	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ <input type="checkbox"/>	10 Crop insurance proceeds \$		
15a Section 409A deferrals \$	15b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Other income \$	4 <b>Federal income tax withheld</b> \$	<b>Copy B For Recipient</b>	
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	<b>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b>	
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Form **1099-MISC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

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**FIRST-CLASS MAIL**  
**IMPORTANT: TAX RETURN**  
**DOCUMENT ENCLOSED**

SEE OTHER SIDE FOR  
OPENING INSTRUCTIONS

SEE OTHER SIDE FOR  
OPENING INSTRUCTIONS