9595 ☐ VOID ☐ CORRECTED

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Rents $	OMB No. 1545-0115	**Miscellaneous Income**
		2 Royalties $	**1990**	
		3 Prizes, awards, etc. $	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld $	5 Fishing boat proceeds $	**Copy A For Internal Revenue Service Center** For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and
Type or machine print RECIPIENT'S name		6 Medical and health care payments $	7 Nonemployee compensation $	
Street address		8 Substitute payments in lieu of dividends or interest $	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	
City, state, and ZIP code		10 Crop insurance proceeds $	11 State income tax withheld $	
Account number (optional)		12 State/Payer's state number		

9595 ☐ VOID ☐ CORRECTED

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		2 Royalties $	**1990**	
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Form **1099-MISC** Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		1 Rents $	OMB No. 1545-0115 1990 Statement for Recipients of	Miscellaneous Income
		2 Royalties $		
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PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld $	5 Fishing boat proceeds $	Copy 1 For State Tax Department
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Form **1099-MISC** Department of the Treasury - Internal Revenue Service

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Form **1099-MISC** Department of the Treasury - Internal Revenue Service

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RECIPIENT'S name		6 Medical and health care payments $	7 Nonemployee compensation $	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.
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Form **1099-MISC** Department of the Treasury · Internal Revenue Service

Instructions for Recipient

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Boxes 1 and 2.—Report on Schedule E (Form 1040); or Schedule C (Form 1040) if you provided services that were primarily for your customer's convenience, such as regular cleaning, changing linen, or maid service.

Box 3.—Report on the line for "Other income" on Form 1040 and identify the payment. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9,** Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this on your income tax return as tax withheld.**

Box 5.—An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See **Publication 595,** Tax Guide for Commercial Fishermen.

Box 6.—Report on Schedule C (Form 1040).

Box 7 —Generally, this amount is considered income from self-employment. Report it as part of your trade or business income on Schedule C or F (Form 1040). If you are not self-employed, amounts paid to you for services rendered are generally reported on Form 1040 on the line for "Wages, salaries, tips, etc."

If there are two amounts shown in this box, one may be labeled "EPP." This represents excess golden parachute payments. You must pay a 20% excise tax on this amount. See your Form 1040 instructions under "Other Taxes." The unlabeled amount is your total compensation.

Box 8.—Report as "Other income" on your tax return. The amount shown is substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf after transfer of your securities for use in a short sale.

Box 9.—An entry in the checkbox means sales to you of consumer products on a buy-sell, deposit-commission, or any other basis for resale have amounted to $5,000 or more. The person filing this return does not have to show a dollar amount in this box. Any income from your sale of these products should generally be reported on Schedule C (Form 1040).

Box 10.—Report on the line for "Crop insurance proceeds" on Schedule F (Form 1040).

Certain amounts shown on this form may be subject to self-employment (social security) tax computed on **Schedule SE (Form 1040).** See **Publication 533,** Self-Employment Tax, for more information on amounts considered self-employment income. Since no income or social security taxes are withheld by the payer, you may have to make estimated tax payments if you are still receiving these payments. See **Form 1040-ES,** Estimated Tax for Individuals.

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RECIPIENT'S name		6 Medical and health care payments $	7 Nonemployee compensation $	
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Form **1099-MISC** Department of the Treasury - Internal Revenue Service

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