

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115	
		\$		2020	
		2 Royalties			
PAYER'S TIN		3 Other income		4 Federal income tax withheld	
		\$		\$	
		5 Fishing boat proceeds		6 Medical and health care payments	
RECIPIENT'S TIN		\$		\$	
RECIPIENT'S name		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney	
City or town, state or province, country, and ZIP or foreign postal code		11		12 Section 409A deferrals	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments		14 Nonqualified deferred compensation
		\$		\$	
		15 State tax withheld		16 State/Payer's state no.	
		\$		\$	
		\$		\$	
				17 State income	
				\$	

Miscellaneous Income

Copy A For Internal Revenue Service Center

File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2020 General Instructions for Certain Information Returns.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115  <b>2020</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
		\$				
		2 Royalties		\$		
		3 Other income				4 Federal income tax withheld
PAYER'S TIN		RECIPIENT'S TIN		\$		<b>Copy 1 For State Tax Department</b>
5 Fishing boat proceeds		6 Medical and health care payments		\$		
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		
		\$		\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney
				\$		\$
		11		12 Section 409A deferrals		
		\$		\$		
13 Excess golden parachute payments		14 Nonqualified deferred compensation				
\$		\$				
		15 State tax withheld		16 State/Payer's state no.	17 State income	
		\$		\$	\$	
					\$	

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115  <b>2020</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
		\$				
		2 Royalties				
3 Other income		4 Federal income tax withheld				
\$		\$				
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds		6 Medical and health care payments		
		\$		\$		
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		
		\$		\$		
		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney		
		\$		\$		
		11		12 Section 409A deferrals		
				\$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		14 Nonqualified deferred compensation		
		\$		\$		
		15 State tax withheld		16 State/Payer's state no.		17 State income
		\$				\$
		\$				\$

This is important tax information and is being furnished to the IRS. 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.

**Copy B  
For Recipient**

## Instructions for Recipient

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You may also have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from SE is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040 or 1040-SR). See Pub. 334 for more information. **Note:** If you are still receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES-NR). Individuals must report these amounts as explained in the box 14 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040 or 1040-SR). However, report rents on Schedule C (Form 1040 or 1040-SR) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

**Box 2.** Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040 or 1040-SR). However, report payments for a working interest as explained in the Schedule E (Form 1040 or 1040-SR) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040 or 1040-SR), or Form 1040-NR and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040 or 1040-SR).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount 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 or 1040-SR). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040 or 1040-SR).

**Box 7.** If checked, \$5,000 or more of sales of consumer products was sold to you on buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040 or 1040-SR).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040 or 1040-SR), or Form 1040-NR.

**Box 9.** Report this amount on Schedule F (Form 1040 or 1040-SR).

**Box 10.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 12.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals. This amount is also shown in box 1 of Form 1099-NEC.

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

**Box 14.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 1, Form 1099-NEC as nonemployee compensation. Any amount included in box 12 that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR.

**Boxes 15-17.** Show state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115  <b>2020</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>  <b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>
		\$			
		2 Royalties			
		\$			
PAYER'S TIN		3 Other income		4 Federal income tax withheld	
		\$		\$	
RECIPIENT'S TIN		5 Fishing boat proceeds		6 Medical and health care payments	
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest	
		\$		\$	
		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney	
		\$		\$	
		11		12 Section 409A deferrals	
				\$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		14 Nonqualified deferred compensation	
		\$		\$	
		15 State tax withheld		16 State/Payer's state no.	
		\$		\$	
		----- \$		----- \$	

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Rents		OMB No. 1545-0115  <b>2020</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
			\$				
			2 Royalties				
\$		3 Other income		4 Federal income tax withheld			
\$		\$		\$			
PAYER'S TIN		RECIPIENT'S TIN		5 Fishing boat proceeds			6 Medical and health care payments
\$		\$		\$		\$	
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code			7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		
			\$		\$		
			9 Crop insurance proceeds		10 Gross proceeds paid to an attorney		
\$		\$		\$			
11			12 Section 409A deferrals		\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments		14 Nonqualified deferred compensation	
\$		\$		\$		\$	
			15 State tax withheld		16 State/Payer's state no.		17 State income
			\$		\$		\$
			\$		\$		\$

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2020 General Instructions for Certain Information Returns.**

# Instructions for Payer

To complete Form 1099-MISC, use:

- The 2020 General Instructions for Certain Information Returns, and
- The 2020 Instructions for Forms 1099-MISC and 1099-NEC.

To complete corrected Forms 1099-MISC, see the 2020 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by February 1, 2021. The due date is extended to February 16, 2021, if you are reporting payments in box 8 or 10.

File Copy A of this form with the IRS by March 1, 2021, if you file on paper, or by March 31, 2021, if you file electronically.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).