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Miscellaneous Income

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Instructions to Payee

The amounts shown on this form represent payments to you (or on your behalf) in the course of the payer's trade or business. It is the only required notice for tax purposes you will receive on these payments.

Report these amounts as follows:

Boxes 1 and 2.—On Form 1040 on the appropriate schedule for Rent and Royalty Income.

Boxes 3 and 4.—On Form 1040 on the appropriate line for "Other income." This includes prizes, awards, or any other amount paid to you (or on your behalf) but not in connection with a trade or business carried on by you.

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