### Form 1099-MISC

**Recipient's identifying number**

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rents</td>
<td>Royalties</td>
<td>Prizes and awards</td>
<td>Federal income tax withheld</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fishing boat proceeds</td>
<td>Medical and health care payments</td>
<td>Nonemployee compensation</td>
<td>Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1096.
**Statement for Recipients of Miscellaneous Income**

**Copy B**

For Recipient

<table>
<thead>
<tr>
<th>Recipient's identifying number</th>
<th>1 Rents</th>
<th>2 Royalties</th>
<th>3 Prizes and awards</th>
<th>4 Federal income tax withheld (see instructions)</th>
</tr>
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<td>□</td>
</tr>
</tbody>
</table>

For instructions for reporting these amounts, see the back of this form.

This information is being furnished to the Internal Revenue Service.

Type or print RECIPENT'S name, address, and ZIP code above.

Form **1099-MISC**

Department of the Treasury—Internal Revenue Service

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Type or print RECIPENT'S name, address, and ZIP code above.

**Statement for Recipients of Miscellaneous Income**

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Form **1099-MISC**

Department of the Treasury—Internal Revenue Service
Instructions for Recipient

Amounts shown on this return are required to be reported to you and to the Internal Revenue Service. They may or may not be taxable income to you. If you are an individual, report them on your tax return as explained below. (Other taxpayers report the amounts on corresponding lines of your tax return.)

Boxes 1 and 2.—On Schedule E (Form 1040); or Schedule C if you provide services that are primarily for your customer’s convenience such as regular cleaning, changing linens, or maid service.

Box 3.—On Schedule C or F if it is trade or business income to you.

Box 4.—Is not to be used in 1983. It is reserved for backup withholding beginning January 1, 1984. Persons not furnishing their tax identifying numbers to the payers of amounts reported on this form become subject to withholding at a 15% rate on certain amounts shown on this form.

Box 5.—An amount in this box means the fishing boat operator considers you self-employed. Report this amount on your Schedule C if you are filing as self-employed. If you are not self-employed, report it on page 1 of Form 1040 as “Other income.”

Box 6.—On Schedule C (Form 1040).

Box 7.—Generally, these amounts are considered income from self-employment. Report them 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.

Box 8.—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.

See Publication 533, Self-Employment Tax for more information on amounts considered self-employment income. Since no income or social security taxes will be withheld by the payer, you may be required to make estimated tax payments. See Form 1040ES.

Instructions for Recipient

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### 1983 Statement for Recipients of Miscellaneous Income

**Copy C**  
For Payer

<table>
<thead>
<tr>
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<th>1 Rents</th>
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<th>3 Prizes and Awards</th>
<th>4 Federal Income Tax Withheld</th>
</tr>
</thead>
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<td>7 Nonemployee compensation</td>
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**Form 1099-MISC**

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**O.M.B. No. 1545-0115**

**Statement for Recipients of Miscellaneous Income**  
**Copy C**  
For Payer

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