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		2 Royalties \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Prizes and awards \$	4 Federal income tax withheld \$	
Type or machine print RECIPIENT'S name (first, middle, last)		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Street address		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ <input type="checkbox"/>		
Account number (optional)		10 The amount in Box 7 is crop insurance proceeds . . . ▶ <input type="checkbox"/>		

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

Instructions for Recipient

The amount(s) shown on this form may or may not be taxable to you. If the amount(s) is taxable and you are an individual, report it on your tax return as explained below. (Other taxpayers, such as fiduciaries or partnerships, report the amount(s) 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 linen, or maid service.

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

Box 4.—Any amount listed in this box represents 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.—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."

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.—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.—An entry in this checkbox means the amount reported in Box 7 is crop insurance proceeds.

The amounts shown on this form (except Boxes 4 and 8) 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 will be withheld by the payer, you may be required to make estimated tax payments. See **Form 1040-ES**, Estimated Tax for Individuals.

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