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 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Rents \$	OMB No. 1545-0115  <b>1992</b>	<b>Miscellaneous Income</b>	
		2 Royalties \$			
		3 Prizes, awards, etc. \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$		<b>Copy A For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Paperwork Reduction Act Notice and instructions for completing this form, see <b>Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$		
Street address (including apt. no.)		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 ► <input type="checkbox"/>		
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	12 State/Payer's state number			

Form **1099-MISC**

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$		<b>Copy B For Recipient</b>  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.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$		
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(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

If you are an individual, report the taxable amounts shown on this form on your tax return, as explained below. (Other taxpayers, such as fiduciaries or partnerships, report the amounts on the corresponding lines of your tax return.)

**Boxes 1 and 2.**—Report on Schedule E (Form 1040). However, if you provided services that were primarily for your customer's convenience, such as regular cleaning, changing linen, or maid service, report on Schedule C (Form 1040). For royalties on timber, coal, and iron ore, see **Pub. 544**, Sales and Other Dispositions of Assets.

**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 **Pub. 595**, Tax Guide for Commercial Fishermen.

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

**Box 7.**—Generally, payments for services reported in this box are income from self-employment. Since you received this form, rather than Form W-2, the payer considered you self-employed and did not withhold social security or Medicare taxes. Report the self-employment

income on Schedule C or F (Form 1040), and compute the self-employment tax on Schedule SE (Form 1040). However, 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 tax computed on **Schedule SE (Form 1040)**. See **Pub. 533**, Self-Employment Tax, for more information on amounts considered self-employment income. Since no income or social security and Medicare taxes were 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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