

DEFENDANT'S EXHIBIT R

Hurley v. Lopez MJM-23-2494

Description, *IRS Forms*

Group of thirty-six pages, of IRS Forms 1099MISC, from 2020 to 2025.

Relevancy

To prove the federal **Internal Revenue Code** (IRC) [26 USC] clear and readable ruling-mandate to report on the **box three** of the form taxable earnings by damages over \$600, by the affected party (payer).

Source & Validation

irs.gov/forms-instructions

Made, paid, provided, accepted, discussed and/or certified by parties and/or governmental institutions

Federal Rules of Evidence

Rule 401 – Relevance Evidence must make a fact more or less probable and be material to the case.

902 – Self-Authentication Certain documents (e.g., certified public records, newspapers, official publications) require no extrinsic evidence of authenticity.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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 Form 1099-MISC	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.
				\$		
				2 Royalties		
				\$	4 Federal income tax withheld	
				\$	\$	
				3 Other income	6 Medical and health care payments	
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payments		
			\$	\$		
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	
			\$		\$	
			\$		\$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

☐ VOID ☐ CORRECTED

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 Form 1099-MISC	Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income		4 Federal income tax withheld	Copy 1 For State Tax Department
		\$		\$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds		6 Medical and health care payments	
		\$		\$	
		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	
RECIPIENT'S name				\$	
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"/>	13 Excess golden parachute payments		14 Nonqualified deferred compensation	
		\$		\$	
		15 State tax withheld		16 State/Payer's state no.	17 State income
		\$			\$
		\$			\$

Form **1099-MISC**

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ 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	
		\$		2020	
		2 Royalties			
		\$		Form 1099-MISC	
		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	
				\$	

**Miscellaneous
Income**

**Copy B
For Recipient**

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.

Form **1099-MISC**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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.

☐ 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	
		\$		2020 Form 1099-MISC	
		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	
		\$		\$	

**Miscellaneous
Income**

Copy 2
**To be filed with
recipient's state
income tax return,
when required.**

Form **1099-MISC**

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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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 Form 1099-MISC	Miscellaneous Income Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2020 General Instructions for Certain Information Returns.
			\$		
			2 Royalties		
			\$	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	
			\$	\$	
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
			\$		\$
			\$		\$

Form **1099-MISC**

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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.

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).

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, for more information about penalties.

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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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

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 2021 Form 1099-MISC	Miscellaneous Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.
				\$		
				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				7 Payer made direct sales totaling \$5,000 or more of consumer products to 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 Fish purchased for resale	12 Section 409A deferrals	
				\$	\$	
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>	2nd TIN no. <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
				\$		\$
				\$		\$

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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Miscellaneous Information

Copy 1
For State Tax
Department

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ 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	
		\$		2021 Form 1099-MISC	
		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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale		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
			\$		\$

Miscellaneous Information

**Copy B
For Recipient**

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.

Form **1099-MISC**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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 account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate 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 information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) 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). However, report payments for a working interest as explained in the Schedule E (Form 1040) 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) 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).

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. Shows the amount paid to a fishing boat crew member who is considered by the operator to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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).

Box 9. Report this amount on Schedule F (Form 1040).

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 11. Shows the amount paid for the purchase of fish for resale from any person engaged in the trade or business of catching fish. See the instructions for your tax return for reporting this income.

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.

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. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. 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 your tax return.

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.

Free File. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ 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	
		\$		2021 Form 1099-MISC	
		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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale		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	
		\$		\$	

Miscellaneous Information

Copy 2
To be filed with recipient's state income tax return, when required.

Form **1099-MISC**

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

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 2021 Form 1099-MISC	Miscellaneous Information Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.	
			\$			
			2 Royalties			
			\$	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 totaling \$5,000 or more of consumer products to 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		
			\$	\$		
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11 Fish purchased for resale	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	
			\$		\$	
			\$		\$	

Form **1099-MISC**

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form 1099-MISC, use:

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- The 2021 Instructions for Forms 1099-MISC and 1099-NEC.

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Due dates. Furnish Copy B of this form to the recipient by January 31, 2022. The due date is extended to February 15, 2022, if you are reporting payments in box 8 or 10.

File Copy A of this form with the IRS by February 28, 2022, if you file on paper, or by March 31, 2022, 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.

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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, for more information about penalties.

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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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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		Miscellaneous Information
		\$		Form 1099-MISC		
		2 Royalties		(Rev. January 2022)		
		\$		For calendar year 20 ____		
		3 Other income		4 Federal income tax withheld		Copy A For Internal Revenue Service Center
		\$		\$		
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds		6 Medical and health care payments		
		\$		\$		
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		\$		\$		
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 Fish purchased for resale		12 Section 409A deferrals		
		\$		\$		
		13 FATCA filing requirement <input type="checkbox"/>		14 Excess golden parachute payments		15 Nonqualified deferred compensation
		\$		\$		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State tax withheld		17 State/Payer's state no.	18 State income
			\$			\$
			\$			\$

Form **1099-MISC** (Rev. 1-2022)

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

☐ VOID ☐ CORRECTED

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	Miscellaneous Information
		\$	Form 1099-MISC	
		2 Royalties	(Rev. January 2022)	
\$	For calendar year 20 ____			
PAYER'S TIN		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
		\$	\$	
RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to 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	
Street address (including apt. no.)		\$	\$	
		11 Fish purchased for resale	12 Section 409A deferrals	
City or town, state or province, country, and ZIP or foreign postal code		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	
Account number (see instructions)		\$	15 Nonqualified deferred compensation	
		\$	\$	
		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2022)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ 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 Form 1099-MISC (Rev. January 2022) For calendar year 20 ____	Miscellaneous Information
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S TIN	RECIPIENT'S TIN			Copy B For Recipient 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.
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale \$	12 Section 409A deferrals \$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments \$	
		Account number (see instructions)		16 State tax withheld \$ \$

Form **1099-MISC** (Rev. 1-2022)

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate 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 information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) 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). However, report payments for a working interest as explained in the Schedule E (Form 1040) 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) 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).

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. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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).

Box 9. Report this amount on Schedule F (Form 1040).

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 11. Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.

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.

Box 13. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Box 14. 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 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. 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 your tax return.

Boxes 16–18. 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.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ 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	Miscellaneous Information	
		\$	Form 1099-MISC		
		2 Royalties	(Rev. January 2022)		
\$	For calendar year 20 ____				
PAYER'S TIN	RECIPIENT'S TIN	3 Other income	4 Federal income tax withheld		Copy 2 To be filed with recipient's state income tax return, when required.
		\$	\$		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code	13 FATCA filing requirement <input type="checkbox"/>	5 Fishing boat proceeds	6 Medical and health care payments		
		\$	\$		
		7 Payer made direct sales totaling \$5,000 or more of consumer products to 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		
Account number (see instructions)		11 Fish purchased for resale	12 Section 409A deferrals		
		\$	\$		
		14 Excess golden parachute payments	15 Nonqualified deferred compensation		
		\$	\$		
		16 State tax withheld	17 State/Payer's state no.	18 State income	
		\$		\$	
		\$		\$	

Form **1099-MISC** (Rev. 1-2022)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		\$	Form 1099-MISC	
		2 Royalties	(Rev. January 2022)	
\$	For calendar year 20 ____			
		3 Other income	4 Federal income tax withheld	Copy C For Payer
		\$	\$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to 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	For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	15 Nonqualified deferred compensation
		\$	\$	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2022)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form 1099-MISC, use:

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

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

To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

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

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

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).



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 [IRS.gov/Form1099](https://www.irs.gov/Form1099), for more information about penalties.

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If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these 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	
		\$		Form 1099-MISC	
		2 Royalties		(Rev. January 2024)	
		\$		For calendar year _____	
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale		12 Section 409A deferrals	
		\$		\$	
		13 FATCA filing requirement <input type="checkbox"/>		14 Excess golden parachute payments	
		\$		15 Nonqualified deferred compensation	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>		16 State tax withheld	
		\$		17 State/Payer's state no.	
		\$		18 State income	
				\$	

Miscellaneous Information**Copy A**
For Internal Revenue Service Center**File with Form 1096.**
For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.Form **1099-MISC** (Rev. 1-2024)

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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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	
		\$	Form 1099-MISC	
		2 Royalties	(Rev. January 2024)	
		\$	For calendar year _____	
		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
		\$	\$	
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	15 Nonqualified deferred compensation
		\$	\$	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2024)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

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		\$	Form 1099-MISC	
		2 Royalties	(Rev. January 2024)	
		\$	For calendar year _____	
		3 Other income	4 Federal income tax withheld	Copy B For Recipient
		\$	\$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to 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	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.
City or town, state or province, country, and ZIP or foreign postal code		\$	\$	
		11 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	
		\$	15 Nonqualified deferred compensation	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2024)

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.

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Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) 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). However, report payments for a working interest as explained in the Schedule E (Form 1040) 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) 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).

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. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

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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).

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Box 13. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Box 14. 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 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. 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 your tax return.

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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	
		\$	Form 1099-MISC	
		2 Royalties	(Rev. January 2024)	
		\$	For calendar year _____	
		3 Other income	4 Federal income tax withheld	Copy 2 To be filed with recipient's state income tax return, when required.
		\$	\$	
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	15 Nonqualified deferred compensation
		\$	\$	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 1-2024)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service



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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		Miscellaneous Information
		\$		Form 1099-MISC		
		2 Royalties		(Rev. April 2025)		
		\$		For calendar year		
		3 Other income		4 Federal income tax withheld		Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099
		\$		\$		
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds		6 Medical and health care payments		
		\$		\$		
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to 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 Fish purchased for resale		12 Section 409A deferrals		
		\$		\$		
		13 FATCA filing requirement <input type="checkbox"/>	14		15 Nonqualified deferred compensation	
					\$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	16 State tax withheld		17 State/Payer's state no.	18 State income
			\$			\$
			\$			\$

Form **1099-MISC** (Rev. 4-2025)

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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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	Miscellaneous Information
		\$	Form 1099-MISC	
		2 Royalties	(Rev. April 2025)	
\$	For calendar year _____			
		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
		\$	\$	
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14	15 Nonqualified deferred compensation
			\$	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 4-2025)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ 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	Miscellaneous Information
		\$	Form 1099-MISC	
		2 Royalties	(Rev. April 2025)	
		\$	For calendar year _____	
		3 Other income	4 Federal income tax withheld	Copy B For Recipient 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.
		\$	\$	
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 totaling \$5,000 or more of consumer products to 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 Fish purchased for resale	12 Section 409A deferrals	
		\$	\$	
		13 FATCA filing requirement <input type="checkbox"/>	14	15 Nonqualified deferred compensation
			\$	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate 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 information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) 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). However, report payments for a working interest as explained in the Schedule E (Form 1040) 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) 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).

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. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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).

Box 9. Report this amount on Schedule F (Form 1040).

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 11. Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.

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.

Box 13. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Box 14. Reserved for future use.

Box 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. 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 your tax return.

Boxes 16–18. 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.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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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	Miscellaneous Information
		\$	Form 1099-MISC	
		2 Royalties	(Rev. April 2025)	
\$	For calendar year _____			
3 Other income	4 Federal income tax withheld			
\$	\$	Copy 2 To be filed with recipient's state income tax return, when required.		
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 totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest
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			\$	
Account number (see instructions)	16 State tax withheld	17 State/Payer's state no.	18 State income	
	\$		\$	
	\$		\$	

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