	9595 🗌 VOID		For Official Use Only	,
Type or machine print PAYER'S name, st	reet address, city, state, and ZIP code	1 Rents	OMB No. 1545-0115	
		\$ 2 Royalties	1988	Miscellaneous Income
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax withheld \$	Copy A For Interna
Type or machine print RECIPIENT'S nam	ne (first, middle, last)	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Revenue Service Center
•	······································	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	Reduction Ac
Street address		\$	\$	Notice and instructions for completing this
City, state, and ZIP code		9 Payer made direct sales of \$5 products to a buyer (recipient	·	form, see Instructions for
Account number (optional)		10 The amount in Box 7 is crop ir	nsurance proceeds ▶	Forms 1099, 1098, 5498, 1096, and W-2G.
Type or machine print PAYER'S name, st		D CORRECTED	For Official Use Only OMB No. 1545-0115	
	9595 🗍 VOID		For Official Use Only	
	· · · · · · · · · · · · · · · · · · ·	<i>a</i>		Miscellaneous
		\$ 2 Royalties	1988	Income
	ν.	\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax withheld	Copy A For Interna
Type or machine print RECIPIENT'S nam	ne (first, middle, last)	5 Fishing boat proceeds	6 Medical and health care payments \$	Revenue Service Center
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	Reduction Ac
Street address		\$	\$	Notice and instructions for
City, state, and ZIP code		 9 Payer made direct sales of \$5 products to a buyer (recipient 	,000 or more of consumer	completing this form, see Instructions for
Account number (optional)		10 The amount in Box 7 is crop ir	nsurance proceeds	Forms 1099 1098, 5498, 1096 and W-2G
Form 1099-MISC	Do NOT Cut or	Separate Forms on This Pa	Department of the Treasury ge	- Internal Revenue Service

	9595 VOID		For Official Use Only			
Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Rents	OMB No. 1545-0115			
		\$	1988		Miscellaneous	
					Income	
		\$	Statement for Recipients of			
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax w \$	vithheld	Copy A For Internal	
Type or machine print RECIPIENT'S name (first, middle, last)		5 Fishing boat proceeds \$	6 Medical and health care p \$	ayments	Revenue Service Center	
		7 Nonemployee compensation			For Paperwork Reduction Act	
Street address.		\$	\$		Notice and instructions for completing this	
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale		form, see Instructions for		
Account number (optional)		10 The amount in Box 7 is crop in	surance proceeds	▶□	Forms 1099, 1098, 5498, 1096, and W-2G.	

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Department of the Treasury - Internal Revenue Service

		CORRECTED (if	checked)		
PAYER'S name, street address, city, state, and ZIP code		1 Rents	OMB No. 1545-0115		
		\$	1988		Miscellaneous Income
		2 Royalties	Statement for Recipients of		moonie
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax wi \$	thheld	Copy B For Recipient
RECIPIENT'S name (first, middle, last) Street address City, state, and ZIP code		5 Fishing boat proceeds \$	6 Medical and health care pa \$	ayments	This is important tax information and is being furnished to the
		7 Nonemployee compensation	8 Substitute payments dividends or interest	ın lieu of	required to file a
		\$	\$		return, a negligence penalty or other
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶			sanction will be imposed on you if this income is taxable and
Account number (optional)		10 The amount in Box 7 is crop in	nsurance proceeds		the IRS determines that it has not been reported.

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

		CORRECTED (if	checked)		
PAYER'S name, street address, city, state, and ZIP code PAYER'S Federal identification number RECIPIENT'S identification number		1 Rents	OMB No. 1545-0115	Miscellaneous Income	
		\$ 2 Royalties	19 88 Statement for		
		 \$ 3 Prizes and awards 	Recipients of 4 Federal Income tax withheld		Сору В
RECIPIENT'S name (first, middle, last)		 \$ Fishing boat proceeds \$ 	 S 6 Medical and health care S 	payments	For Recipient This is important tax information and is being furnished to the
Street address		7 Nonemployee compensation	8 Substitute payments dividends or interest		Internal Revenue Service. If you are required to file a return, a negligence
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale			penalty or other sanction will be imposed on you if this income is taxable and
Account number (optional)		10 The amount in Box 7 is crop ir	surance proceeds		the IRS determines that it has not been reported.

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

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PAYER S name, street address, city, state, and ZIP code		1 Rents	OMB No. 1545-0115			
		\$ 2 Royalties	1988			
		\$	Statement for Recipients of			
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax withheld \$		Copy B For Recipient	
RECIPIENT'S name (first, middle, last)		5 Fishing boat proceeds\$	6 Medical and health care p \$	payments	This is important tax information and is being furnished to the	
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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 selfemployment. 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

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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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		CORRECTED			
PAYER'S name, street address, city, stat	e, and ZIP code	1 Rents	OMB No. 1545-0115		
		\$ 2 Royalties \$	19 88 Statement for Recipients of		Miscellaneous Income
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax v \$	vithheld	Сору С
RECIPIENT'S name (first, middle, last) Street address City, state, and ZIP code		5 Fishing boat proceeds \$	6 Medical and health care (\$	payments	For Payer
		7 Nonemployee compensation	8 Substitute payments dividends or interest	s in lieu of	
		\$ \$ 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale .		er	completing this form, see Instructions for Forms 1099,
Account number (optional)		10 The amount in Box 7 is crop ir	surance proceeds	•	1098, 5498, 1096, and W-2G.

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

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		\$ 2 Royalties \$	19 88 Statement for Recipients of		Miscellaneous Income
PAYER'S Federal Identification number	RECIPIENT'S Identification number	3 Prizes and awards	4 Federal income tax v \$	l vithheld	Сору С
RECIPIENT'S name (first, middle, last)		5 Fishing boat proceeds \$	6 Medical and health care \$	payments	For Payer
Street address City, state, and ZIP code		7 Nonemployee compensation	8 Substitute payments dividends or interest		
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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, and ZIP code		1 Rents	OMB No. 1545-0115		
		\$	1988		Miscellaneous
		2 Royalties			Income
		\$	Statement for Recipients of		
PAYER'S Federal identification number	RECIPIENT'S Identification number	3 Prizes and awards \$	4 Federal income tax v \$	vithheld	Сору С
RECIPIENT'S name (first, middle, last)		5 Fishing boat proceeds \$	6 Medical and health care \$	payments	For Payer For Paperwork
Street address City, state, and ZIP code		7 Nonemployee compensation	8 Substitute payments dividends or interest	s in lieu of Reduction	
		\$	\$		instructions for completing this
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Form 1099-MISC