9595		'OID 🛛 🛓		CIED		
PAYER'S name, street address, city or foreign postal code, and telephone		te or province,	country, ZIP	1 Rents	OMB No. 1545-0115	
				\$	2017	Miscellaneous
				2 Royalties		Income
				\$	Form 1099-MISC	
				3 Other income	4 Federal income tax	withheld Copy A
				\$	\$	For
PAYER'S federal identification number	r RECIPIEN	IT'S identificat	tion number	5 Fishing boat proceeds	6 Medical and health care	
						Service Center
				\$	\$	File with Form 1096.
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments	
					dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$	\$	Notice, see the
				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	10 Crop insurance pro	Instructions for
City or town, state or province, count	try, and ZIP	or foreign pos	tal code	(recipient) for resale ►	\$	Certain
				11	12	Information Returns.
Account number (see instructions)		FATCA filing requirement	2nd TIN not	<b>13</b> Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
				\$	\$	
15a Section 409A deferrals	15b Section	on 409A incom	ie	16 State tax withheld	17 State/Payer's state	no. 18 State income
				\$		\$
\$	\$			\$		\$

		CTED		
PAYER'S name, street address, city o or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
		\$	2017	Miscellaneous
		2 Royalties		Income
		\$	Form <b>1099-MISC</b>	
		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 1
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	For State Tax Department
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu o dividends or interest	f
Street address (including apt. no.)		\$	\$	
City or town, state or province, countr	v. and ZIP or foreign postal code	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop insurance proceeds	
	,,		12	-
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
<b>15a</b> Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
<u>*</u>	•	\$		\$
\$ - 1000 MISC	\$	\$		\$

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

		CTED (if checked)		L			
	OMB No. 1545-0115	1 Rents	PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
					nd telephone i	or foreight postal code, and te	
Aiscellaneous	2017 '	\$					
Income		2 Royalties					
	Form <b>1099-MISC</b>	\$					
Сору Е	4 Federal income tax withheld	3 Other income					
For Recipient	\$	\$					
	6 Medical and health care payments	<b>5</b> Fishing boat proceeds	ation number	CIPIENT'S identificat	ation number	PAYER'S federal identification	
	\$	\$					
This is important tax	8 Substitute payments in lieu of	7 Nonemployee compensation				RECIPIENT'S name	
information and is	dividends or interest						
being furnished to the Internal Revenue							
Service. If you are	\$	\$			) apt. no.)	Street address (including apt.	
required to file a	10 Crop insurance proceeds	9 Payer made direct sales of					
return, a negligence penalty or othe		\$5,000 or more of consumer products to a buyer					
sanction may be	\$	(recipient) for resale ►	stal code	nd ZIP or foreign pos	vince, country	City or town, state or province	
imposed on you i	12	11					
this income is taxable and the IRS							
determines that i	14 Gross proceeds paid to an	13 Excess golden parachute	g	FATCA filing	tructions)	Account number (see instructions)	
has not beer	attorney	payments	it	requirement			
reported	\$	\$					
18 State income	17 State/Payer's state no.	16 State tax withheld	me	Section 409A incom	lls '	15a Section 409A deferrals	
\$		\$					
\$		¢				\$	

## Instructions for Recipient

Recipient's taxpayer identification number. 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 (IEIN). However, the issuer has reported your complete identification number 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 also may 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 self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 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). 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.

**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 box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) 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 taxpayer identification number. 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 selfemployed. Report this amount on Schedule C (Form 1040). See Pub. 334. **Box 6.** For individuals, report on Schedule C (Form 1040). **Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

**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 Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a 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).

Box 10. Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** 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 15b.** 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 7 as nonemployee compensation. Any amount included in box 15a 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 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows 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*.

		CTED (if checked)		
	or town, state or province, country, ZIP	1 Rents	OMB No. 1545-0115	
or foreign postal code, and telephone	no.			
		\$	2017	Miscellaneous
		2 Royalties		Income
		\$	Form <b>1099-MISC</b>	
		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S federal identification number RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state
		\$	\$	income tax return, when required.
RECIPIENT'S name		<ul> <li>Ψ</li> <li>7 Nonemployee compensation</li> </ul>	<ul> <li>Ψ</li> <li>8 Substitute payments in lieu of</li> </ul>	
		7 Nonemployee compensation	dividends or interest	
Street address (including apt. no.)		\$	\$	
		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	
City or town, state or province, count	ry, and ZIP or foreign postal code	products to a buyer (recipient) for resale ►	\$	
		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
\$	\$	\$		\$
1000 MISC				

Form **1099-MISC** 

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city o or foreign postal code, and telephone		country, ZIP	1 Rents	OMB No. 1545-0115			
			\$	2017	I	Miscellaneous	
				2 Royalties			Income
				\$	Form 1099-MISC		
				3 Other income	4 Federal income tax wit	hheld	Сору С
	-			\$	\$		For Payer
PAYER'S federal identification number	RECIPIEN	IT'S identificati	ion number	5 Fishing boat proceeds	6 Medical and health care pa	yments	
				\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in dividends or interest		
					dividends of interest		and Paperwork
Street address (including apt. no.)				\$	\$		Reduction Act
Street address (including apt. no.)				<ul> <li>Φ</li> <li>9 Payer made direct sales of</li> </ul>	<ul> <li>Φ</li> <li>10 Crop insurance proce</li> </ul>	eds	Notice, see the
				\$5,000 or more of consumer		cus	2017 General Instructions for
City or town, state or province, country, and ZIP or foreign postal code			products to a buyer (recipient) for resale ►	\$		Certain	
				11	12		Information
		54704 (W					Returns.
Account number (see instructions)		requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid attorney	to an	
				\$	\$		
15a Section 409A deferrals         15b Section 409A income		e	16 State tax withheld	17 State/Payer's state no	).	18 State income	
				\$			\$
\$	\$			\$			\$

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

## **Instructions for Payer**

To complete Form 1099-MISC, use:

• the 2017 General Instructions for Certain Information Returns, and

• the 2017 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2017 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, 3922, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2018. The due date is extended to February 15, 2018, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2018, if you are reporting payments in box 7. Otherwise, file by February 28, 2018, if you file on paper, or by April 2, 2018, 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.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 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).