

## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

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VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	<b>2004</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		\$	2 Royalties		
		\$	3 Other income		
PAYER'S Federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>	
\$	\$	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
RECIPIENT'S name		\$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
Street address (including apt. no.)		\$	11	12	
City, state, and ZIP code		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$	\$		
15		16 State tax withheld	17 State/Payer's state no.	18 State income	
		\$		\$	
		\$		\$	



Form **1099-MISC**

Cat. No. 14425J

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**

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	<b>Miscellaneous Income</b>
		\$	<b>2004</b>	
		2 Royalties		
PAYER'S Federal identification number		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>
		\$	\$	
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name		\$	\$	
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
City, state, and ZIP code		\$	\$	
Account number (optional)		11 	12 	
15		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
16 State tax withheld		17 State/Payer's state no.	18 State income	
		\$	\$	
		\$	\$	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115  <b>2004</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
		\$			
		2 Royalties			
PAYER'S Federal identification number		\$	4 Federal income tax withheld	<b>Copy B For Recipient</b>	
		3 Other income			\$
		5 Fishing boat proceeds			6 Medical and health care payments
RECIPIENT'S identification number		\$	8 Substitute payments in lieu of dividends or interest	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		7 Nonemployee compensation	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		
Street address (including apt. no.)		\$	10 Crop insurance proceeds		
City, state, and ZIP code		11	12		
Account number (optional)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15		\$	16 State tax withheld	17 State/Payer's state no.	
		\$		18 State income	
		\$		\$	

Form **1099-MISC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions to Recipients

### **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. 533**, Self-Employment Tax, 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**, Estimated Tax for Individuals.

Individuals must report as explained below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

**Boxes 1 and 2.** Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see **Pub. 544**, Sales and Other Dispositions of Assets.

**Box 3.** Generally, report this amount on the "Other income" line of 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. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See **Form W-9**, Request for Taxpayer Identification Number and Certification, 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 or C-EZ (Form 1040). See **Pub. 595**, Tax Highlights for Commercial Fishermen.

**Box 6.** Report on Schedule C or C-EZ (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 payments in this box are SE income, report this amount on Schedule C, C-EZ, 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 taxes. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee, report this amount on line 7 of Form 1040 and call the IRS for information on how to report any social security and Medicare taxes.

**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.

**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 or C-EZ (Form 1040).

**Box 10.** Report this amount on line 8 of 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 instructions for the "Total Tax" line.

**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 15.** Other information may be provided to you in box 15.

**Boxes 16–18.** Shows state or local income tax withheld from the payments.



CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	<b>Miscellaneous Income</b>
		\$	<b>2004</b>	
		2 Royalties		
PAYER'S Federal identification number		3 Other income	4 Federal income tax withheld	<b>Copy 2 To be filed with recipient's state income tax return, when required.</b>
		\$	\$	
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name		\$	\$	
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
City, state, and ZIP code		\$	\$	
Account number (optional)		11 	12 	
15		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
16 State tax withheld		17 State/Payer's state no.	18 State income	
\$			\$	
\$			\$	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		OMB No. 1545-0115		<b>Miscellaneous Income</b>	
		\$		<b>2004</b> Form <b>1099-MISC</b>			
		2 Royalties					
PAYER'S Federal identification number		3 Other income		4 Federal income tax withheld		<b>Copy C For Payer</b>	
		\$		\$			
RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments		<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest			
		\$		\$			
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds			
City, state, and ZIP code		\$		\$			
Account number (optional)		2nd TIN not. <input type="checkbox"/>		11 		12 	
		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
		\$		\$			
15		16 State tax withheld		17 State/Payer's state no.		18 State income	
		\$				\$	
		\$				\$	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-MISC are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions, **2004 Instructions for Form 1099-MISC**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.

