

## ***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 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: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS 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>2000</b> Form <b>1099-MISC</b>
		2 Royalties \$	
		3 Other income \$	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>
City, state, and ZIP code		10 Crop insurance proceeds \$	11 State income tax withheld \$
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	12 State/Payer's state number	13 \$

Miscellaneous Income

**Copy A**  
**For**  
**Internal Revenue**  
**Service Center**  
**File with Form 1096.**  
**For Privacy Act**  
**and Paperwork**  
**Reduction Act**  
**Notice, see the**  
**2000 General**  
**Instructions for**  
**Forms 1099, 1098,**  
**5498, and W-2G.**

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>2000</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	<b>Copy 1 For State Tax Department</b>
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ► <input type="checkbox"/>	
Account number (optional)		10 Crop insurance proceeds \$	11 State income tax withheld \$	
		12 State/Payer's state number	13 \$	

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>2000</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	<b>4 Federal income tax withheld</b> \$	5 Fishing boat proceeds \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
Account number (optional)		10 Crop insurance proceeds \$	11 State income tax withheld \$	
		12 State/Payer's state number	13 \$	

Form **1099-MISC**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

**Amounts shown on this form may be subject to self-employment tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your self-employment tax on **Schedule SE (Form 1040)**. See **Pub. 533**, Self-Employment Tax, for information on self-employment income. If no income or social security and Medicare taxes were withheld by the payer, you may have to make estimated tax payments if you are still receiving these payments. See **Form 1040-ES**, Estimated Tax for Individuals.

If you are an individual, report the taxable amounts shown on this form on Form 1040, as explained below. (Others, such as 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 on the "Other income" line of Form 1040 and identify the payment. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040). The amount shown may be payments you received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income.

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 31% rate if you did not furnish your taxpayer identification number to the payer. 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 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.** Generally 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. Generally, payments reported in this box are income from self-employment. Since you received this form, rather than Form W-2, the payer may have considered you self-employed and did not withhold social security or Medicare taxes. Report self-employment income on Schedule C, C-EZ, or F (Form 1040), and **compute the self-employment tax on Schedule SE (Form 1040)**. However, if you are not self-employed, report this amount on the "Wages, salaries, tips, etc." line of Form 1040. Call the IRS for information about 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 after transfer of your securities for use in a short sale. Report on the "Other income" line of Form 1040.

**Box 9.** If marked, 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. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

**Box 10.** Report on the "Crop insurance proceeds. . ." line on Schedule F (Form 1040).

**Box 13. "A" or "EPP"** may be shown to identify the income you received:

**A**—Gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**EPP**—Excess golden parachute payments subject to a 20% excise tax. See your Form 1040 instructions for the "Total Tax" line. The amount in box 7 is your total compensation.

Other information may be provided to you in box 13 without "A" or "EPP."

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0115  <b>2000</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	<b>Copy 2 To be filed with recipient's state income tax return, when required.</b>
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
Account number (optional)		10 Crop insurance proceeds \$	11 State income tax withheld \$	
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		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	<b>Copy C For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ <input type="checkbox"/>	
Account number (optional)		2nd TIN Not. <input type="checkbox"/>	10 Crop insurance proceeds \$	
		12 State/Payer's state number	13 \$	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

## Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1099-MISC and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 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. You can order those instructions and additional

forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.gov**.

**Caution:** *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2001.

File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.

