

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 1997 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
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 \$	

Form **1099-MISC**

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

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		2 Royalties \$		
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PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy 1 For State Tax Department
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
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Department of the Treasury - Internal Revenue Service

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Form **1099-MISC**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Amounts shown on this form may be subject to self-employment tax computed 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 your tax return, as explained below. (Others, such as 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.—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, payments for services 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.—Report on the "Other income" line of Form 1040. This amount 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 or C-EZ (Form 1040).

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

Box 13.—If "EPP" is shown, this is 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.

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		3 Other income \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy 2 To be filed with recipient's state income tax return, when required.
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		6 Medical and health care payments \$	7 Nonemployee compensation \$	
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Department of the Treasury - Internal Revenue Service

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **1997 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those 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).

Furnish Copy B of this form to the recipient by February 2, 1998.

File Copy A of this form with the IRS by March 2, 1998.

