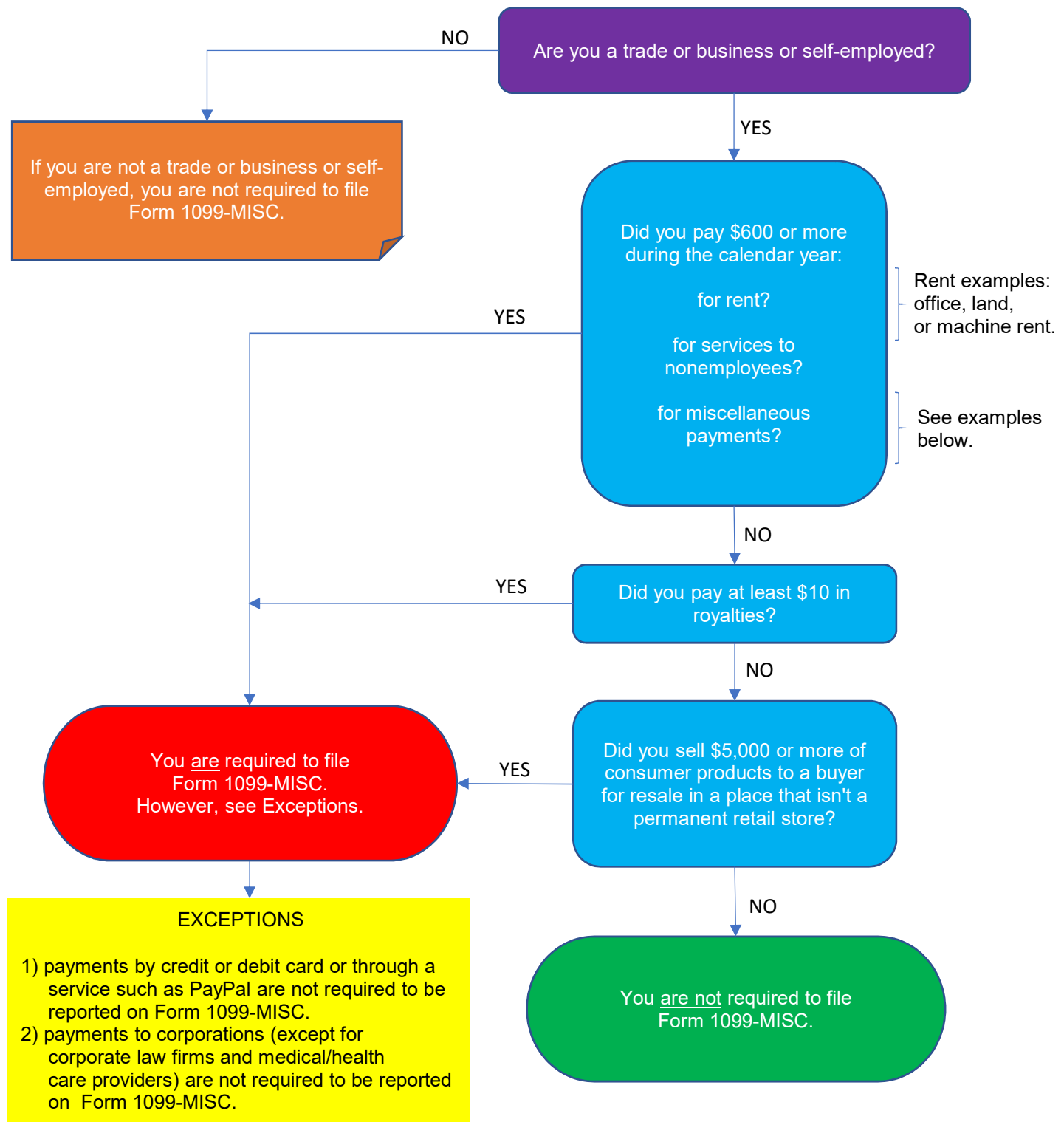


DECISION TREE

HOW DO I KNOW IF I'M REQUIRED TO FILE FORM 1099-MISC?



Miscellaneous Payments: prizes and awards (e.g., sweepstakes cash and merchandise), punitive damages, medical research payments, payments that are not specifically reportable elsewhere on Form 1099-MISC, and payments that are not specifically reportable on other types of 1099 forms, for example, interest income, which is reported on Form 1099-INT. See the Form 1099-MISC instructions for other examples of miscellaneous payments. Also see Decision Tree "Which 1099 Form Should I Use?" at www.CarbonariCPA.com.

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Disclaimer: The flowchart was created in conjunction with a blog and is not all encompassing and should not be relied upon as tax advice. Refer to IRS Form 1099-MISC and its instructions for more information.