

GET FAMILIAR WITH FORM 1099-MISC

Report gross royalties such as publisher royalties and oil & gas royalties in Box 2 (but not surface/land royalties which should be reported in Box 1 and oil and gas working interests which should be reported on Form 1099-NEC).

Report all types of rent such as office, machine, and pasture rent in Box 1.

Report payments to physicians or other suppliers or providers of medical or health care services in Box 6.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		CORRECTED (if checked)		OMB No. 1545-0115	
		1 Rents		2021 Form 1099-MISC	
		2 Royalties			
		3 Other income			
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld		Miscellaneous Information Copy B For Recipient	
5 Fishing boat proceeds		6 Medical and health care payments			
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		This is important tax information and is being furnished to the IRS. 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.	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest			
City or town, state or province, country, and ZIP or foreign postal code		9 Crop insurance proceeds			
Account number (see instructions)		10 Gross proceeds paid to an attorney			
FATCA filing requirement <input type="checkbox"/>		11 Fish purchased for resale		12 Section 409A deferrals	
		13 Excess golden parachute payments		14 Nonqualified deferred compensation	
		15 State tax withheld		16 State/Payer's state no.	
				17 State income	

Form 1099-MISC (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Report in Box 3 income that is not reportable in one of the other boxes.

Payments received by a broker for a customer are reported here.

Report gross settlement payments to an attorney in Box 10. Fees paid to an attorney for services, however, should be reported on Form 1099-NEC.