

CORRECTED (if checked)

PAYER'S INFORMATION			1 Rents \$	OMB No. 1545-0115 2013 Form 1099-MISC	Miscellaneous Income
Payer's Name			2 Royalties \$		
Street address (including apt. no.)			3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient
Street address (line 2)			5 Fishing boat proceeds		
City	State	ZIP Code			
Telephone no.					
PAYER'S federal identification number		RECIPIENT'S identification number			
RECIPIENT'S name			7 Nonemployee compensation \$	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.
Street address (including apt. no.)			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶	10 Crop insurance proceeds \$	
Apartment no.					
City	State	ZIP Code	11	12	
Account number (see instructions)			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	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