

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

PAYER'S TIN RECIPIENT'S TIN

Account number (see instructions) **13** FATCA filing requirement

RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

1 Rents	2 Royalties
3 Other income	4 Federal income tax withheld
5 Fishing boat proceeds	6 Medical and health care payments
7 Payer made direct sales of \$5,000 or more of consumer products to recipient for resale	8 Substitute payments in lieu of dividends or interest
9 Crop insurance proceeds	10 Gross proceeds paid to an attorney
11 Fish purchased for resale	12 Section 409A deferrals
14	15 Nonqualified deferred compensation
16 State tax withheld	17 State/Payer's state number
	18 State income

OMB No. 1545-0115
 Form **1099-MISC**
 (Rev. April 2025)
 For calendar year

Miscellaneous Information

Copy B For Recipient

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.

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Copy 2

To be Filed with Recipient's State or Local Income Tax Return, or Copy 1 For State Tax Department

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DETACH BEFORE MAILING
 MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS