

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 Form 1099-MISC (Rev. January 2024)		Miscellaneous Information
		2 Royalties \$	For calendar year		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds \$	6 Medical and health care payments \$		Copy 2 To be filed with recipient's state income tax return, when required.
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	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 \$		
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments \$		
		15 Nonqualified deferred compensation \$	16 State tax withheld \$		
Account number (see instructions)			17 State/Payer's state no.	18 State income \$	

Form **1099-MISC** (Rev. 1-2024)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds \$	6 Medical and health care payments \$		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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(keep for your records)

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Department of the Treasury - Internal Revenue Service

First-Class Mail
Important Tax Return
Document Enclosed

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

MW353 1099-MISC

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