☐ CORRECTED (if checked)

PAYER'S name			1 Rents	OMB No. 1545-0115	
John Doe			$	Form **1099-MISC**	**Miscellaneous Information**
Street address		Room or suite no.	2 Royalties	(Rev. December 2026)	
123 s 2nd st			$	For calendar year _____	
City or town		Telephone number	3 Other income	4 Federal income tax withheld	**Copy B**
Miami		(123)-456-7899	$	$	**For Recipient**
State or province	Country	ZIP or foreign postal code			
FL	US	33139			
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payments	
12-3456789	xxx-xx-123		$	$	
RECIPIENT'S name			7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest	
James Smith				$	
Street address		Apt. no.	9 Crop insurance proceeds	10 Gross proceeds paid to an attorney	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.
456 w 3rd St			$	$	
City or town			11 Fish purchased for resale	12 Section 409A deferrals	
Beverly Hills			$	$	
State or province	Country	ZIP or foreign postal code	13a Cash tips	13b TTOC	
CA	US	90210	$		
		FATCA filing requirement ☐	14 Overtime compensation	15 Nonqualified deferred compensation	
			$	$	
Account number (see instructions)			16 State tax withheld	17 State/Payer's state no.	18 State income
123456789			$		$
			$		$