

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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CORRECTED

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	
		\$		2020	
		2 Royalties			
		\$		3 Other income	
PAYER'S TIN		RECIPIENT'S TIN		\$	
		5 Fishing boat proceeds		6 Medical and health care payments	
		\$		\$	
RECIPIENT'S name		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)				\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney	
		\$		\$	
		11		12 Section 409A deferrals	
		\$		\$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments	
		2nd TIN not <input type="checkbox"/>		14 Nonqualified deferred compensation	
		\$		\$	
		15 State tax withheld		16 State/Payer's state no.	
		\$			
		\$		17 State income	
				\$	

Miscellaneous Income

Copy A For Internal Revenue Service Center

File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2020 General Instructions for Certain Information Returns.

August 19, 2019  
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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			
		\$		2020 Form 1099-MISC			
		2 Royalties				Miscellaneous Income	
		\$					
PAYER'S TIN		3 Other income		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S TIN		5 Fishing boat proceeds		6 Medical and health care payments			
		\$		\$			
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 of \$5,000 or more of consumer products to a buyer (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			
		\$		\$			
Account number (see instructions)		11		12 Section 409A deferrals			
		\$		\$			
		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments			
		\$		14 Nonqualified deferred compensation			
		\$		\$			
		15 State tax withheld		16 State/Payer's state no.		17 State income	
		\$				\$	
		\$				\$	

**Copy 1  
For State Tax  
Department**

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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  <b>2020</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
		\$				
		2 Royalties				
		\$		<b>4 Federal income tax withheld</b>		
3 Other income		\$		<b>\$</b>		
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds		6 Medical and health care payments		
		\$		\$		
RECIPIENT'S name		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)				\$		
City or town, state or province, country, and ZIP or foreign postal code		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney		
		\$		\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11		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		
				\$		
				\$		

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.

**Copy B  
For Recipient**

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## Instructions for Recipient

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You may also have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from SE is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040 or 1040-SR). See Pub. 334 for more information. **Note:** If you are still receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES-NR). Individuals must report these amounts as explained in the box 14 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040 or 1040-SR). However, report rents on Schedule C (Form 1040 or 1040-SR) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

**Box 2.** Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040 or 1040-SR). However, report payments for a working interest as explained in the Schedule E (Form 1040 or 1040-SR) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040 or 1040-SR), or Form 1040-NR and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040 or 1040-SR).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040 or 1040-SR). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040 or 1040-SR).

**Box 7.** If checked, \$5,000 or more of sales of consumer products was sold to you on buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040 or 1040-SR).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040 or 1040-SR), or Form 1040-NR.

**Box 9.** Report this amount on Schedule F (Form 1040 or 1040-SR).

**Box 10.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 12.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals. This amount is also shown in box 1 of Form 1099-NEC.

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

**Box 14.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 1, Form 1099-NEC as nonemployee compensation. Any amount included in box 12 that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Forms 1040, 1040-SR, or 1040-NR. See the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR.

**Boxes 15-17.** Show state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

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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  <b>2020</b>	<b>Miscellaneous Income</b>
		\$			
		2 Royalties		Form <b>1099-MISC</b>	
		\$			
PAYER'S TIN		3 Other income		4 Federal income tax withheld	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>
		RECIPIENT'S TIN		\$	
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		5 Fishing boat proceeds		6 Medical and health care payments	
		\$		\$	
		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest	
		\$		\$	
Account number (see instructions)		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney	
		FATCA filing requirement <input type="checkbox"/>		\$	
		11		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
		\$		\$	\$

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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		<b>2020</b> <b>Miscellaneous Income</b>
		\$				
		2 Royalties		Form <b>1099-MISC</b>		
		\$				
PAYER'S TIN		3 Other income		4 Federal income tax withheld		<b>Copy C</b> <b>For Payer</b>
		\$		\$		
RECIPIENT'S TIN		5 Fishing boat proceeds		6 Medical and health care payments		<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2020 General Instructions for Certain Information Returns.</b>
		\$		\$		
RECIPIENT'S name		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)				\$		
City or town, state or province, country, and ZIP or foreign postal code		9 Crop insurance proceeds		10 Gross proceeds paid to an attorney		
		\$		\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11		
		2nd TIN not <input type="checkbox"/>		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
		\$				\$
		\$				\$

# Instructions for Payer

To complete Form 1099-MISC, use:

- The 2020 General Instructions for Certain Information Returns, and
- The 2020 Instructions for Forms 1099-MISC and 1099-NEC.

To complete corrected Forms 1099-MISC, see the 2020 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by February 1, 2021. The due date is extended to February 16, 2021, if you are reporting payments in box 8 or 10.

File Copy A of this form with the IRS by March 1, 2021, if you file on paper, or by March 31, 2021, if you file electronically.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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FEBRUARY 19, 2019  
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