☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, telephone no., state or province, country, ZIP or foreign postal code

1 Rents $

2 Royalties $

3 Other income $

OMB No. 1545-0115

Form **1099-MISC**

(Rev. December 2026)

For calendar year

Miscellaneous Information

Copy B

For Recipient

4 Federal income tax withheld $

PAYER'S TIN | RECIPIENT'S TIN

5 Fishing boat proceeds $

6 Medical and health care payments $

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

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 $

9 Crop insurance proceeds $

10 Gross proceeds paid to an attorney $

11 Fish purchased for resale $

12 Section 409A deferrals $

13a Cash tips $

13b TTOC

FATCA filing requirement ☐

14 Overtime compensation $

15 Nonqualified deferred compensation $

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.

Account number (see instructions)

16 State tax withheld $

17 State/Payer's state no.

18 State income $

Form **1099-MISC** (Rev. 12-2026) (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Sample

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