☐ VOID ☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, telephone no., state or province, country, ZIP or foreign postal code	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year	**Miscellaneous Information**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy 2** **To be Filed with Recipient's State or Local Income Tax Return, or Copy 1 For State Tax Department**
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 $	
Account number (see instructions)	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

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

Sample

☐ VOID ☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, telephone no., state or province, country, ZIP or foreign postal code	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year	**Miscellaneous Information**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy 2** **To be Filed with Recipient's State or Local Income Tax Return, or Copy 1 For State Tax Department**
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 $	
Account number (see instructions)	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (Rev. 12-2026) 5112 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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