☐ CORRECTED (if checked)

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

PAYER'S TIN | RECIPIENT'S TIN

Account number (see instructions) | FATCA filing requirement

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

1 Rents $	**2** Royalties $
3 Other income $	**4** Federal income tax withheld $
5 Fishing boat proceeds $	**6** Medical and health care payments $
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
14 Overtime compensation $	**15** Nonqualified deferred compensation $
16 State tax withheld $ / $	**17** State/Payer's state no.	**18** State income $ / $

OMB No. 1545-0115

Form **1099-MISC** (Rev. December 2026)

For calendar year

Miscellaneous Information

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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.

Form **1099-MISC** (Rev. 12-2026) (Keep for your records.) Department of the Treasury - Internal Revenue Service

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

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OMB No. 1545-0115

Form **1099-MISC** (Rev. December 2026)

For calendar year

Miscellaneous Information

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To be Filed with Recipient's State or Local Income Tax Return, or Copy 1 For State Tax Department

Sample

Form **1099-MISC** (Rev. 12-2026) Department of the Treasury - Internal Revenue Service

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PAYER'S TIN | RECIPIENT'S TIN

Account number (see instructions) | FATCA filing requirement

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OMB No. 1545-0115

Form **1099-MISC** (Rev. December 2026)

For calendar year

Miscellaneous Information

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