

Form 1099-MISC

Click the boxes on the form below for the IRS instructions.

At Intuit Payroll, the only 1099 form supported is the 1099-MISC. This form is used to report compensation to independent contractors. Of the numbered boxes on the form, Box 7 will typically be the only one that has a dollar amount entered.

9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0115		Miscellaneous Income	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	\$	2010 Form 1099-MISC			
		2 Royalties	\$				
		3 Other income	\$				
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld	\$	Copy A For Internal Revenue Service Center	
RECIPIENT'S name		5 Fishing boat proceeds	\$	6 Medical and health care payments	\$		
Street address (including apt. no.)		7 Nonemployee compensation	\$	8 Substitute payments in lieu of dividends or interest	\$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$	10 Crop insurance proceeds	\$	For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.	
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	11	\$	12	\$		
13 Excess golden parachute payments	\$	14 Gross proceeds paid to an attorney	\$	15a Section 409A deferrals	\$		
15b Section 409A income	\$	16 State tax withheld	\$	17 State/Payer's state no.	\$	18 State income	\$

Form **1099-MISC** Cat. No. 14425J Department of the Treasury - Internal Revenue Service

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Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

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See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

Box 1 - Rents

IRS instructions: Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040).

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Box 2 - Royalties

IRS instructions: For royalties on timber, coal, and iron ore; see Pub. 544. Sales and Other Dispositions of Assets.

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Box 3 - Other income

IRS instructions: Generally, report this amount on the "Other Income" line of Form 1040 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, payments made by employers to former employees who are serving in the Armed Forces or the National Guard, or other taxable income. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

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Box 4 - Federal income withheld

IRS instructions: Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information. Report this amount on your income tax return as tax withheld.

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Box 5 - Fishing boat proceeds

IRS instructions: An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub. 334.

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Box 6 - Medial and health car payments

IRS instructions: For individuals, report on Schedule C or C-EZ (Form 1040).

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Box 7 - Nonemployee compensation

IRS instructions: Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box

are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare taxes. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee, call the IRS for information on how to report any social security and Medicare taxes or see form 8919, Uncollected Social Security and Medicare Taxes on Wages.

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Box 8 - Substitute payment in lieu of dividend or interest

IRS instructions: 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 Form 1040.

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Box 9 - Payer made direct sale of \$5,000 or more

IRS instructions: If checked, \$5,000 or more of sales of consumer products was paid to you on a 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 or C-EZ (Form 1040).

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Box 10 - Crop insurance proceeds

IRS instructions: Report this amount on line 8 of Schedule F (Form 1040).

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Box 13 - Excess golden parachute payments

IRS instructions: Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for where to report.

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Box 14 - Gross proceeds paid to an attorney

IRS instructions: Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

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Box 15a – Section 409A Deferrals

IRS instructions: Shows current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A. Any earnings on current and prior year deferrals are also reported.

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Box 15b – Section 409A Income

IRS instructions: 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 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040. See “Total Tax” in the Form 1040 instructions.

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Box 16 - State tax withheld

IRS instructions: Shows state or local income tax withheld from the payments.

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Box 17 - State / Payer's state no.

IRS instructions: Shows state or local income tax withheld from the payments.

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Box 18 - State income

IRS instructions: Shows state or local income tax withheld from the payments.

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