

1099-MISC vs. NEC

☐ VOID ☐ CORRECTED		OMB No. 1545-0115	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	Form 1099-MISC (Rev. January 2022) For calendar year 20
		2 Royalties	
		3 Other income	
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	
RECIPIENT'S name		5 Fishing boat proceeds	
Street address (including apt. no.)		6 Medical and health care payments	
City or town, state or province, country, and 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 408A deferrals
		13 FATCA filing requirement ☐	14 Excess golden parachute payments
Account number (see instructions)		15 Nonqualified deferred compensation	
		16 State tax withheld	17 State/Payer's state no.
			18 State income

Form **1099-MISC** (Rev. 1-2022) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Miscellaneous Information

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For State Tax Department

☐ VOID ☐ CORRECTED		OMB No. 1545-0116	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Form 1099-NEC (Rev. January 2022) For calendar year 20	
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.)		3	
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld	
		5 State tax withheld	6 State/Payer's state no.
Account number (see instructions)			7 State income

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Nonemployee Compensation

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