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 may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

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

9595	VOID		CTED		
PAYER'S name, street address, city, state, ZIP code, and telephone no.			1 Rents	OMB No. 1545-0115	
			\$ 2 Royalties	2012	Miscellaneous Income
			\$	Form 1099-MISC	
			3 Other income	4 Federal income tax withhele	Copy A
			\$	\$	For
PAYER'S federal identification	RECIPIENT'S identificat	tion	5 Fishing boat proceeds	6 Medical and health care payment	s Internal Revenue
number	number				Service Center
			\$	\$	File with Form 1096.
RECIPIENT'S name	•		7 Nonemployee compensation	8 Substitute payments in lieu dividends or interest	^{of} For Privacy Act and Paperwork Reduction Act
			\$	\$	Notice, see the
Street address (including apt. no.)			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop insurance proceeds	2012 General Instructions for Certain
City, state, and ZIP code			11	12	Information Returns.
Account number (see instructions)		2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
			\$	\$	
15a Section 409A deferrals	15b Section 409A incom	10	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$
\$	\$		9 \$		\$
Form 1099-MISC		No. 14425J	Ψ	Department of the Treasury	

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

		VOID [COR	RECTED		
PAYER'S name, street address, city, state, ZIP code, and telephone no.			1 Rents	OMB No. 1545-0115		
				\$ 2 Royalties	2012	Miscellaneous Income
				\$	Form 1099-MISC	
				3 Other income	4 Federal income tax wit	thheld
				\$	\$	Copy 1
PAYER'S federal identification number	RECIP	IENT'S identifica	ation	5 Fishing boat procee	ds 6 Medical and health care pa	For State Tax Department
				\$	\$	
RECIPIENT'S name				7 Nonemployee compe	ensation 8 Substitute payments in of dividends or interest	
				\$	\$	
Street address (including apt. no.)		9 Payer made direct sa \$5,000 or more of co products to a buyer (recipient) for resale ▶	nsumer	eds		
City, state, and ZIP code				11	12	
Account number (see instructions)				13 Excess golden para payments	attorney	to an
	_			\$	\$	
15a Section 409A deferrals	15b Se	ction 409A inco	me	16 State tax withheld	17 State/Payer's state no	
				\$		\$
\$	\$			\$		\$

Street address (including apt. no.) \$ information and is being furnished to the Internal Revenue Service. If you are required to file a specific products to a buyer (recipient) for resale > [10 Crop insurance proceeds] information and is being furnished to the Internal Revenue Service. If you are required to file a specific products to a buyer (recipient) for resale > [10 Crop insurance proceeds] information and is being furnished to the Internal Revenue Service. 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 specified. Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney information and is being furnished to the Internal Revenue Service. 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) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney 18 State income 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$			RECTED (if checked)			
Income Income PAYER'S federal identification number RECIPIENT'S identification number RECIPIENT'S identification number RECIPIENT'S identification number RECIPIENT'S identification number RECIPIENT'S identification number S Fishing boat proceeds 6 Medical and health care payments This is important tax information and is being furnished to the internal Revenue source of dividends or interest This is important tax information and is being furnished to the internal Revenue source of a source of consumer products to a buyer recipient for resale > 1 Street address (including apt. no.) \$ 9 Payer made direct sales of \$ 9 Payer made direct sales of \$ 0 rout or of consumer products to a buyer recipient for resale > 1 10 Crop insurance proceeds \$ service. If you are required to file a source of onsumer products to a buyer recipient for resale > 1 11 core insurance proceeds \$ service. If you are required to file a source of onsumer products to a buyer recipient for resale > 1 14 Gross proceeds paid to an atorney 18 State income is taxable and the IRS taxable and the IRS \$ s Account number (see instructions) 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$ \$	PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1 Rents			
PAYER'S federal identification number RECIPIENT'S identification number RECIPIENT'S identification number S Fishing boat proceeds 6 Medical and health care payments Copy B For Recipient RECIPIENT'S name \$ Fishing boat proceeds 6 Medical and health care payments For Recipient RECIPIENT'S name 7 Nonemployee compensation of dividends or interest 8 Substitute payments in lieu of dividends or interest This is important tax information and is being furnished to the Internal Revenue Street address (including apt. no.) 9 Payer made direct sales of \$5,000 or more or consume products to a buyer (recipient) for resale > 10 Crop insurance proceeds 10 Crop insurance proceeds \$ 5,000 or more or consume products to a buyer (recipient) for resale > 12 This is important tax information and is being furnished to the Internal Revenue service. If you are required to file a return, a negligence 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) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney 18 State income reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$			\$		Miscellaneous	
\$ Form 1099-MISC 3 Other income 4 Federal income tax withheld Copy B PAYER'S federal identification RECIPIENT'S identification 5 Fishing boat proceeds 6 Medical and health care payments For Recipient mmber 5 Fishing boat proceeds 6 Medical and health care payments This is important tax RECIPIENT'S name 7 Nonemployee compensation 8 Substitute payments in lieu of dividends or interest This is important tax Street address (including apt. no.) 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer recipient for resale > 1 10 Crop insurance proceeds Service. If you are required to file a automa interest intere			+		_	
Source 4 Federal income tax withheld Copy B PAYER'S federal identification number RECIPIENT'S identification number 5 Fishing boat proceeds 6 Medical and health care payments For Recipient RECIPIENT'S name \$ \$ \$ \$ \$ RECIPIENT'S name 7 Nonemployee compensation of dividends or interest 8 Substitute payments in lieu of dividends or interest This is important tax information and is being furnished to the Internal Revenue \$ \$ Street address (including apt. no.) 9 Payer made direct sales of \$,000 rms of consume products to a buyer (recipient) for resale ▶ □ 10 Crop insurance proceeds \$ This is important tax information and is being furnished to to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be inposed on you if this income is atorney 10 Crop insurance proceeds \$ 10 Crop insurance proceeds \$ imposed on you if this income is atorney Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an atorney 14 Gross proceeds paid to an atorney 18 State income \$ \$ \$ \$ \$ \$ 18 State income					meenie	
S S For Recipient PAYER'S federal identification number RECIPIENT'S identification number 5 Fishing boat proceeds 6 Medical and health care payments 6 Medical and health care payments 6 Medical and health care payments RECIPIENT'S name \$ \$ \$ \$ \$ \$ RECIPIENT'S name 7 Nonemployee compensation 8 Substitute payments in lieu of dividends or interest This is important tax information and is being furnished to the Internal Revenue \$			\$	Form 1099-MISC	_	
PAYER'S federal identification number RECIPIENT'S identification number 5 Fishing boat proceeds 6 Medical and health care payments RECIPIENT'S name \$ \$ \$ \$ RECIPIENT'S name 7 Nonemployee compensation 8 Substitute payments in lieu of dividends or interest This is important tax information and is being furnished to the Internal Revenue Street address (including apt. no.) \$ \$ \$ \$ City, state, and ZIP code 11 12 return, a negligence sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. 14 Gross proceeds paid to an attorney 14 Gross proceeds paid to an attorney imposed on you if this income sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld \$ 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$ \$ \$			3 Other income	4 Federal income tax withheld	Сору В	
PAYER'S federal identification number RECIPIENT'S identification number 5 Fishing boat proceeds 6 Medical and health care payments Recipient of the second sec			\$	\$	For Recipient	
RECIPIENT'S name 7 Nonemployee compensation 8 Substitute payments in lieu of dividends or interest This is important tax information and is being furnished to the Internal Revenue Street address (including apt. no.) 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > □ 10 Crop insurance proceeds Service. If you are required to file a to this incomer products to a buyer (recipient) for resale > □ 12 This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to file a to the Internal Revenue Service. If you are required to the Internal Revenue Service. If Service. If you are required to the Internal Revenue Service. If Service. If Service. If Service. Internal Revenue Service. If Ser			5 Fishing boat proceeds	6 Medical and health care payments		
Street address (including apt. no.) \$			Ŧ			
Street address (including apt. no.) \$ \$ \$ Service. If you are required to file a return, a negligence products to a buyer (recipient) for resale > □ \$ \$ Service. 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) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney 14 Gross proceeds paid to an attorney this income is taxable and the IRS determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$ \$	RECIPIENT'S name		7 Nonemployee compensation		This is important tax information and is being furnished to the Internal Bevenue	
City, state, and ZIP code 11 12 return, a negligence products to a buyer (recipient) for resale > □ \$ Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney 14 Gross proceeds paid to an attorney this income is taxable and the IRS determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$ \$			\$	\$	Service. If you are	
City, state, and ZIP code 11 12 penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it payments Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney this income is taxable and the IRS determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$ \$	Street address (including apt. no.)			10 Crop insurance proceeds	required to file a	
City, state, and ZIP code 11 12 imposed on you if this income is taxable and the IRS determines that it payments Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney imposed on you if this income is taxable and the IRS determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$			products to a buyer	\$	penalty or other	
Account number (see instructions) 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney determines that it has not been reported. 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$ \$ \$	City, state, and ZIP code		11	12	imposed on you it this income is	
φ φ 15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state no. 18 State income \$ \$ \$ \$	Account number (see instructions)		a 1		determines that it	
\$ \$ \$ \$			\$	\$	reported.	
\$ \$	15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
			\$		\$	
- 1000 MICO		\$	\$		\$	

(keep for your records)

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or

Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) 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, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. 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 the amount in this box is SE income, report it on Schedule C 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 tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. 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 (or Form 1040NR).

Box 9. 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 (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. 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 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR).

Boxes 16-18. Shows state or local income tax withheld from the payments.

CORRECTED (if checked)						
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Rents	OMB No. 1545-0115			
		\$	2012	Miscellaneous		
		2 Royalties		Income		
		\$	Form 1099-MISC			
		3 Other income	4 Federal income tax withheld			
		\$	\$			
PAYER'S federal identification	RECIPIENT'S identification	5 Fishing boat proceeds	6 Medical and health care payments			
number	number			Copy 2		
				To be filed		
		\$	\$	with		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	recipient's state income tax return,		
		\$	\$	when required.		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds			
		products to a buyer (recipient) for resale ►	\$			
City, state, and ZIP code		11	12			
Account number (see instructions)		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		
		\$		\$		
\$	\$	\$		\$		

	VOID	CORRECT	ED		
PAYER'S name, street address, city, state, ZIP code, and telephone no.			1 Rents	OMB No. 1545-0115	
			\$ 2 Royalties	2012	Miscellaneous Income
			\$	Form 1099-MISC	
			3 Other income	4 Federal income tax with	neld
			\$	\$	Copy C
PAYER'S federal identification number	RECIPIENT'S identific number	ation	5 Fishing boat proceeds	6 Medical and health care payn	For Payer
			\$	\$	
RECIPIENT'S name			7 Nonemployee compensation	 8 Substitute payments in li of dividends or interest \$ 	For Privacy Act and Paperwork Reduction Act
Street address (including apt. no.)			Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop insurance proceed	Notice, see the 2012 General Instructions for Certain
City, state, and ZIP code			11	12	Information Returns.
Account number (see instructions)		2nd TIN not	13 Excess golden parachute payments	14 Gross proceeds paid to attorney	an
			\$	\$	
15a Section 409A deferrals	15b Section 409A inco	me	16 State tax withheld	17 State/Payer's state no.	18 State income
			\$		\$
\$	\$		\$		\$

Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-MISC are the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1099-MISC. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2013. The due date is extended to February 15, 2013, if you are reporting payments in boxes 8 or 14.

File Copy A of this form with the IRS by February 28, 2013. If you file electronically, the due date is April 1, 2013. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.