☐ CORRECTED (if checked)

PAYER'S name Sample Landscaping LLC		1 Rents $ 24,000.00	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year 2026	**Miscellaneous Information**
Street address 10 Garden Way	Room or suite no. Ste 200	2 Royalties $		
City or town Dallas	Telephone number (214) 555-0100	3 Other income $	4 Federal income tax withheld $	**Copy B** **For Recipient**
State or province / Country / ZIP or foreign postal code TX / US / 75201		5 Fishing boat proceeds $	6 Medical and health care payments $	
PAYER'S TIN 12-3456789	RECIPIENT'S TIN **-***4321			
RECIPIENT'S name Example Properties LLC		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 $	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.
Street address 500 Main St	Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town Raleigh		11 Fish purchased for resale $	12 Section 409A deferrals $	
State or province / Country / ZIP or foreign postal code NC / US / 27601		13a Cash tips $	13b TTOC	
	FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $	
Account number (see instructions) R-2002		16 State tax withheld $ $	17 State/Payer's state no. NC 600123	18 State income $ 24,000.00 $

SAMPLE - MADE-UP DATA - NOT A REAL FORM

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

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

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate lines 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 information 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. See Pub. 527.

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 Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Schedule 1 (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, 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 TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

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

Box 7. If checked, consumer products totaling $5,000 or more were sold to you for resale on a buy-sell, a deposit-commission, or another basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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 Schedule 1 (Form 1040).

Box 9. Report this amount on Schedule F (Form 1040).

Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 11. Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.

Box 12. 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 13a. Shows the total amount of cash tips. "Cash tips" include tips received in cash or charged. This amount has been included in the amount reported in box 3. Use the amount in box 13a when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

Box 13b. Shows up to two Treasury Tipped Occupation Code(s) (TTOC) for your tipped occupation(s). Use this code(s) in determining the deduction for qualified tips in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 13b**, your cash tips are not qualified tips; do not use the amount reported in box 13a for the deduction for qualified tips.

Box 14. Shows the total amount of qualified overtime compensation. This amount has been included in the amount reported in box 3. Use the amount in box 14 when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (Form 1040).

Box 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

Boxes 16–18. Show state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099MISC*.

Free File Program. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.