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Jan. 21, 2015

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0115 2014 Form 1099-MISC		Miscellaneous Income
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	4 Federal income tax withheld \$	Copy B For Recipient
		2 Royalties \$		
		3 Other income \$		
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number	RECIPIENT'S identification number			
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		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 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.
		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 \$	
		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 \$

Form **1099-MISC** (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Official instructions for Tax Year 2014 Form 1099-MISC (for filing by April 2015).

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