

Information For: 1099Misc PDF  
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PDF for 1099Miscs

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Cordova Community Church 3755 N Germantown Rd Memphis, TN 38133-2811</b>		1 Rents \$	OMB No. 1545-0115  <b>2003</b>  Form 1099-MISC	Miscellaneous Income  39-1908647 Department of the Treasury -- IRS
		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number <b>65-1234567</b>	RECIPIENT'S identification number <b>54-6123789</b>	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S name, address, and ZIP code <b>Blue Note Printing Company 58 Flicker St Memphis, TN 38104-5918</b>		7 Nonemployee compensation \$ <b>100.00</b>	8 Substitute payments in lieu of dividends or interest \$	Copy 1 For State Tax Department
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <b>j</b> <input type="checkbox"/>	10 Crop insurance proceeds \$	
		11	12	
Account number (optional)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15		16 State tax withheld \$	17 State/Payer's state no. <b>TN</b>	18 State income \$
		\$	\$	\$

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PAYER'S Federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	Copy 2 To be filed with recipient's state income tax return, when required.
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## Instructions to Recipients

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. 533, Self-Employment Tax, 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, Estimated Tax for Individuals.

Individuals must report as explained below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2. 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). For royalties on timber, coal, and iron ore, see Pub. 544, Sales and Other Dispositions of Assets.

Box 3. Generally, report this amount on line 21 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, 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 5. 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. 595, Tax Highlights for Commercial Fishermen.

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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 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, report this amount on line 7 of Form 1040 and call the IRS for information on how to report any social security and Medicare taxes.

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Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for line 61.

Box 14. 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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1099-MISC  
39-1908647

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## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use for 2003 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the 2003 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, call 1-800-TAX-FORM (1-800-829-3676).

Caution: Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.

Due dates. Furnish Copy B of this form to the recipient by February 2, 2004.

File Copy A of this form with the IRS by March 1, 2004. If you file electronically, the due date is March 31, 2004.

1099-MISC  
39-1908647

## Instructions for Payers

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1099-MISC  
39-1908647

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		2 Royalties \$		
		3 Other income \$		
PAYER'S Federal identification number <b>65-1234567</b>	RECIPIENT'S identification number <b>54-6123789</b>	4 Federal income tax withheld \$	Copy C For Payer	
		5 Fishing boat proceeds \$		
RECIPIENT'S name, address, and ZIP code <b>Blue Note Printing Company 58 Flicker St Memphis, TN 38104-5918</b>		6 Medical and health care payments \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		7 Nonemployee compensation \$ <b>100.00</b>		
		8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> <b>j</b> \$		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11		
		12		
		13 Excess golden parachute payments \$		
		14 Gross proceeds paid to an attorney \$		
15		16 State tax withheld \$	17 State/Payer's state no. <b>TN</b>	18 State income \$
		\$		\$
		\$		\$

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		2 Royalties \$		
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PAYER'S Federal identification number <b>65-1234567</b>	RECIPIENT'S identification number	4 Federal income tax withheld \$	Copy C For Payer	
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RECIPIENT'S name, address, and ZIP code <b>Total Vendors: 1</b>		6 Medical and health care payments \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
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		2 Royalties \$			
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PAYER'S Federal identification number <b>65-1234567</b>	RECIPIENT'S identification number <b>54-6123789</b>	4 Fed. inc. tax withheld \$	<b>Copy B For Recipient</b>		
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Miscellaneous Income			Department of Treasury -- IRS
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