

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

1 Rents

\$

2 Royalties

\$

3 Other income

\$

OMB No. 1545-0115

2017

Form 1099-MISC

**Miscellaneous
Income****Copy A****For
Internal Revenue
Service Center****File with Form 1096.****For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2017 General
Instructions for
Certain
Information
Returns.**

PAYER'S federal identification number

RECIPIENT'S identification number

5 Fishing boat proceeds

\$

6 Medical and health care payments

\$

RECIPIENT'S name

7 Nonemployee compensation

8 Substitute payments in lieu of dividends or interest

Street address (including apt. no.)

\$

\$

City or town, state or province, country, and ZIP or foreign postal code

\$

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

10 Crop insurance proceeds

11

12

Account number (see instructions)

FATCA filing requirement ☐2nd TIN not ☐

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

Cat. No. 14425J

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115		Miscellaneous Income
		\$		2017		
		2 Royalties				
		\$		Form 1099-MISC		
3 Other income		\$		4 Federal income tax withheld		Copy 1 For State Tax Department
PAYER'S federal identification number		5 Fishing boat proceeds		6 Medical and health care payments		
RECIPIENT'S identification number		\$		\$		
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code		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		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11		
		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

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115 2017 Form 1099-MISC	Miscellaneous Income
		\$			
		2 Royalties			
		\$			
PAYER'S federal identification number		3 Other income		4 Federal income tax withheld	Copy B For Recipient
		\$		\$	
RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments	
		\$		\$	
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	
		\$		\$	
		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)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments	
				\$	
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld	
\$		\$		\$	
				17 State/Payer's state no.	
				\$	
				18 State income	
				\$	

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), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number 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 chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

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) instructions.

Boxes 16-18. Shows 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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115				
		\$		2017				
		2 Royalties						
		\$		Form 1099-MISC				
PAYER'S federal identification number		RECIPIENT'S identification number		3 Other income		4 Federal income tax withheld		
				\$		\$		
				5 Fishing boat proceeds		6 Medical and health care payments		
				\$		\$		
RECIPIENT'S name		Street address (including apt. no.)		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
				\$		\$		
City or town, state or province, country, and ZIP or foreign postal code				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		
				\$		\$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11		12		
				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
\$		\$		\$				\$

Miscellaneous
Income

Copy 2
To be filed with
recipient's state
income tax return,
when required.

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115		Miscellaneous Income
		\$		2017		
		2 Royalties				
		\$		Form 1099-MISC		
		3 Other income		4 Federal income tax withheld		Copy C For Payer
		\$		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds		6 Medical and health care payments		
		\$		\$		
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.
Street address (including apt. no.)		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code		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)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	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

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form 1099-MISC, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2017 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to www.irs.gov/form1099misc.

Caution: Because paper forms are scanned during processing, you cannot file 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, 2018. The due date is extended to February 15, 2018, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2018, if you are reporting payments in box 7. Otherwise, file by February 28, 2018, if you file on paper, or by April 2, 2018, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The 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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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