# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

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Miscellaneou	2040	\$				ople Transport LLC.
Incom	20 <b>18</b>	2 Royalties				nderbilt Ave
SC	Form <b>1099-MISC</b>	\$				
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F	\$	\$				
	6 Medical and health care payr	5 Fishing boat proceeds		NT'S TIN	RECIPIE	R'S TIN
Service Cent						
					N/A	
File with Form 109	\$	\$				
	8 Substitute payments in lieu of	7 Nonemployee compensation				PIENT'S name
erest and Paperwor	dividends or interest					SON TRUCKING LLC
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Notice, see th	\$	\$ 3757.18				address (including apt. no.)
proceeds 2018 Gener Instructions f	10 Crop insurance procee	9 Payer made direct sales of \$5,000 or more of consumer				BEAVER TAN CT
Certa		products to a buyer				BEAVER IAN CI
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ie Treasury - Internal Revenue Serv		irs.gov/Form1099MISC			<u>μ</u> t. No. 14425.	099-MISC Cal

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	N	<b>Viscellaneous</b>
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax withh	neld	
		\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name NICKSON TRUCKING LLC		7 Nonemployee compensation	8 Substitute payments in lie dividends or interes		
Street address (including apt. no.)		\$ 3757.18	\$		
1504 BEAVER TAN CT		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeas	
City or town, state or province, coun	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$		
WAKE FOREST,NC 27587		11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pair attorney	id to an	
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15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
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www.irs.gov/Form1099MISC

			RRECTED (if checked)		
PAYER'S name, street address, cityor to or foreign postal code, and telepl		country, ZIP	1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.			\$	2040	Miscellaneous
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income
			\$	Form <b>1099-MISC</b>	
New York,NY 10017			3 Other income	4 Federal income tax withheld	Copy E
			\$	\$	For Recipien
PAYER'S TIN	RECIPIEN	T'S TIN	5 Fishing boat proceeds	6 Medical and health care payme	ents
7799	N/A		\$	\$	
RECIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	
NICKSON TRUCKING LLC	NICKSON TRUCKING LLC			dividends or interest	This is important tag information and is being furnished to
Street address (including apt. no. 1504 BEAVER TAN CT	.)		\$3757.18	\$	the IRS. If you are
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		required to file a return, a negligence penalty or othe
City or town, state or province, country, ar	nd ZIP or foreign posta	al code	(recipient) for resale ►	\$	sanction may be
WAKE FOREST,NC 27587			11	12	imposed on you i this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to attorney		
		<del>7.0</del> 4	\$	\$	· ·
15a Section 409A deferrals	15b Section	409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
			<b>_\$</b>		<del></del>
\$	\$		\$		\$
Form 1099-MISC (kee	ep for your reco	ords)	www.irs.gov/Form1099MISC	Department of the Treasu	ry - Internal Revenue Service

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld	
,		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name NICKSON TRUCKING LLC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 3757.18	\$	
1504 BEAVER TAN CT  City or town, state or province, coun	try, and 7ID or favoirs postal sada	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶	10 Crop insurance proceeds \$	
WAKE FOREST,NC 27587	try, and zir or rotagit postar code	11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	<ul><li>14 Gross proceeds paid to an attorney</li><li>\$</li></ul>	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
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www.irs.gov/Form1099MISC

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PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
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PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F 6: 4:
NICKSON TRUCKING LLC					dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including apt. no.)				\$3757.18	\$		Reduction Act
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City or town, state or province, coun	tn / and 710	or foreign nor	tal aada	products to a buyer (recipient) for resale ▶	\$		Certain
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www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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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	OMB No. 1545-0115	1 Rents		e, country, ZIP		R'S name, street address, city or town, reign postal code, and telephon
Miscellaneous	2040	\$				Apple Transport LLC.
Income	20 <b>18</b>	2 Royalties				anderbilt Av e
	Form <b>1099-MISC</b>	\$				
Copy	4 Federal income tax withheld	3 Other income				York,NY 10017
Fo	\$	\$				
	6 Medical and health care payments	5 Fishing boat proceeds		NT'S TIN	RECIPIEN	ER'S TIN
Service Cente						
					N/A	
File with Form 109	\$	\$				
For Privacy Ad	8 Substitute payments in lieu of	7 Nonemployee compensation				PIENT'S name
and Paperwork	dividends or interest					TRUCKING INC
Reduction Ac						
Notice, see the	\$	\$ 4358.22				t address (including apt. no.)
2018 Genera Instructions fo	10 Crop insurance proceeds	9 Payer made direct sales of \$5,000 or more of consumer				0 TDEWATED DD
Certai		products to a buyer				39 TIDEWATER DR
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Returns						
	14 Gross proceeds paid to an attorney	13 Excess golden parachute payments	2nd ∏N not.	FATCA filing requirement		unt number (see instructions)
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PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	held	
				\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIEN N/A	IT'S TIN		5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
				\$	\$		
RECIPIENT'S name FSA TRUCKING INC				7 Nonemployee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)				\$ 4358.22	\$		
11839 TIDEWATER DR				9 Payer made direct sales of \$5,000 or more of consume products to a buyer		ceeas	
City or town, state or province, coun COTTONDALE,AL 35453	try, and ZIP	or toreign postal o	code	(recipient) for resale ► ☐	φ 12		
Account number (see instructions)		FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
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194 Coolidit Took dol ditais	135 00010			S			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

		RECTED (if checked)		
PAYER'S name, street address, cityor town, or foreign postal code, and telephon		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name FSA TRUCKING INC		7 Nonemploy ee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
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11009 IIDEWATER DR		\$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and ZI	P or foreign postal code	products to a buyer (recipient) for resale ►	\$	sanction may be
COTTONDALE,AL 35453		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)  FATCA filing requirement		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
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_ ·	1 *	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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.

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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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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).

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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.

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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.

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	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form <b>1099-MISC</b>	
New fork,NT 10017		\$ S	4 Federal income tax withheld \$	00
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name FSA TRUCKING INC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 11839 TIDEWATER DR  City or town, state or province, coun	to, and 7ID or faming postal code	\$ 4358.22  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale	\$ 10 Crop insurance proceeds	
COTTONDALE, AL 35453	try, and zir or roragi postar code	11	12	
Account number (see instructions)	FATCA filing requirement	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
		<u></u>		<del> \$</del>
<b>S</b>	1\$	1.8		\$

www.irs.gov/Form1099MISC

	∨		CORRE	CIED		_	
PAYER'S name, street address, cityor town, sta or foreign postal code, and telephone		, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	ITS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		For Drives Ast
FSA TRUCKING INC					dividends or interes	st	For Privacy Act
							and Paperwork Reduction Act
Street address (including apt. no.)				\$4358.22	\$		Notice, see the
11839 TIDEWATER DR				9 Payer made direct sales of	10 Crop insurance pro	raads	2018 General
11000 IIBENDALEKBIK				\$5,000 or more of consumer		00000	Instructions for
City or town, state or province, count	n / and 710	or foreign noo	tal aada	products to a buyer (recipient) for resale ▶	\$		Certain
COTTONDALE.AL 35453	ıy, anu ∠ıP	or roreign pos	stal code	11	Ψ 12		Information
COTTONDALL,AL 33433				11	12		Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pai	id to an	
		requirement		payments	attomey		
		<b>8</b> □		\$	\$		
15a Section 409A deferrals	15b Sectio	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>\$ </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
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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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

AYER'S name, street address, cityor town, ir foreign postal code, and telephor		country, ZIP		1 Rents	OMB No. 1545-0115					
Big Apple Transport LLC.				\$	20 <b>18</b>		Miscellaneous			
2 Vanderbilt Av e				2 Royalties	2010		Income			
				\$	Form <b>1099-MISC</b>					
lew York,NY 10017				3 Other income	4 Federal income tax wi	ithheld	Copy A			
				\$	\$		For			
PAYER'S TIN	RECIPIENT	'S TIN		5 Fishing boat proceeds	6 Medical and health care pay	ments	Internal Revenue			
							Service Center			
799	79845-97									
				\$	\$		File with Form 1096.			
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu o	of	For Privacy Act			
im Smith					dividends or interest		and Paperwork			
							Reduction Act			
Street address (including apt. no.)				\$ 2930.42	\$		Notice, see the			
				9 Payer made direct sales of	10 Crop insurance proceed	eds	2018 General			
250 dogwood road				wood road			\$5,000 or more of consumer products to a buyer			Instructions for
City or town, state or province, cou	intry, and ZIP	or foreign po	stal code	(recipient) for resale ▶ □	\$		Certain			
IORA.VA 24272	,,			11	12		Information			
IURA, VA 24212				11	12		Returns.			
account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid t attorney	to an				
				\$	\$					
5a Section 409A deferrals	15b Section	409A income	)	16 State tax withheld	17 State/Payer's state no	0.	18 State income			
				<u>\$</u>			\$			
	\$			\$			\$			
m <b>1099-MISC</b> Cal	t. No. 14425J			irs.gov/Form1099MISC	Department of the Treas		т			

		ECIED		
PAYER'S name, street address, city or town, or foreign postal code, and telephor		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	ZU 10	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 1
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payr	ments For State Tax
7799	79845-97			Department
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation		•
Jim Smith			dividends or interest	
Street address (including apt. no.)		\$ 2930.42	\$	
250 dogwood road		9 Payer made direct sales of	10 Crop insurance proceed	ds
		\$5,000 or more of consumer products to a buyer		
City or town state or province, cou	intry, and ZIP or foreign postal code	(recipient) for resale	\$	
NORA,VA 24272	, a.a. 2 o o.o.g poota. oodo	11	12	
,				
Account number (see instructions)	FATCA filling	13 Excess golden parachute	14 Gross proceeds paid to	o an
	requirement	payments	attorney	
		\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
\$	\$	<b>S</b>		\$

www.irs.gov/Form1099MISC

		<u> _</u>   co	RRECTED (if checked)		
PAYER'S name, street address, cityor to or foreign postal code, and telep		country, ZIP	1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.			\$	2040	Miscellaneous
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income
			\$	Form <b>1099-MISC</b>	
New York,NY 10017			3 Other income	4 Federal income tax withheld	Сору В
			\$	\$	For Recipient
PAYER'S TIN	RECIPIEN	rs tin	5 Fishing boat proceeds	6 Medical and health care paymen	nts
7799	79845-97		\$	\$	
RECIPIENT'S name	II.		7 Nonemployee compensation	8 Substitute payments in lieu of	
Jim Smith	Jim Smith			dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no 250 dogwood road	o.)		\$2930.42	\$	the IRS. If you are
			9 Payer made direct sales of \$5,000 or more of consumer		required to file a return, a negligence penalty or other
City or town, state or province, country, a	nd ZIP or foreign post	al code	products to a buyer (recipient) for resale ►	\$	sanction may be
NORA,VA 24272			11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to a attorney		
		700 k	\$	\$	reported
15a Section 409A deferrals	15b Section	409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
			_\$		\$
\$	\$		\$		\$
Form 1099-MISC (kee	ep for your reco	ords)	www.irs.gov/Form1099MISC	Department of the Treasury	y - Internal Revenue Service

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, cityor town, or foreign postal code, and telephon		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
N. V. I NV 40047		\$	Form <b>1099-MISC</b>	<del></del>
New York,NY 10017		3 Other income	4 Federal income tax withheld	00
PAYER'S TIN 7799	RECIPIENTS TIN 79845-97	\$ 5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name  Jim Smith		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 250 dogwood road		\$ 2930.42  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		
City or town, state or province, cour NORA,VA 24272	ntry, and ZIP or foreign postal code	(recipient) for resale ► ☐	12	
Account number (see instructions)	FATCA filing requirement	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
Φ.		<u> </u>		<del> \$</del>
l \$	1\$	1.8		1.8

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, or foreign postal code, and telephon		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	T'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
				Φ.	œ.		
7799 RECIPIENT'S name	79845-97			\$	\$		
Jim Smith				7 Nonemployee compensation	8 Substitute payments in lie dividends or interes		For Privacy Act
Jilli Silliui					dividends or interes	SI	and Paperwork
							Reduction Act
Street address (including apt. no.)				\$2930.42	\$		Notice, see the
250 dogwood road				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer			Instructions for
City or town, state or province, cou	otn and 715	or foreign nor	stal aada	products to a buyer (recipient) for resale ▶	\$		Certain
NORA.VA 24272	iliy, and Zir	or roleign pos	stal Code	11	Ψ 12		Information
NOINA, VA 24272				11	12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pai	id to an	1
		requirement		payments	attorney		
		Ш		\$	\$		
15a Section 409A deferrals	15b Section	409A income		16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>s</u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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

9595			CORRE	CIED		
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	
Big Apple Transport LLC.				\$	2040	Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>	Income
				\$	Form <b>1099-MISC</b>	
New York,NY 10017				3 Other income	4 Federal income tax withh	neld Copy A
				\$	\$	For
PAYER'S TIN	RECIPIEN	T'S TIN		5 Fishing boat proceeds	6 Medical and health care paymen	
						Service Center
7799	N/A					
				\$	\$	File with Form 1096
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
Slinfy					dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$ 0.00	\$	Notice, see the
				9 Payer made direct sales of	10 Crop insurance proceeds	
P O BOX 233				\$5,000 or more of consume products to a buyer	ſ	Instructions for Certain
City or town, state or province, coul	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ►	\$	Information
BETHLEHEM,GA 30620				11	12	
						Returns.
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to a attorney	an
			100	e ·	\$	
15a Section 409A deferrals	15b Section	1 409A incom	<u> </u>  e	Φ 16 State tax withheld	4 17 State/Payer's state no.	18 State income
				\$		\$
\$	\$			\$		\$
om <b>1099-MISC</b> Car	t. No. 14425J		141414	irs.gov/Form1099MISC	Department of the Treesum	y - Internal Revenue Service

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
	<b>_</b>	\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name Slinfy		7 Nonemployee compensation	8 Substitute payments in li dividends or interes	
Street address (including apt. no.) P O BOX 233		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance prod	ceeds
City or town, state or province, count	try, and 7IP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	
BETHLEHEM,GA 30620	ry, and zin or roogn pootal code	11	12	
Account number (see instructions)	FATCA filling requirement	13 Excess golden parachute payments	14 Gross proceeds pair attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		<del> \$</del>		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	I_COF	RRECTED (if checked)		
PAYER'S name, street address, city or tow or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		Φ.	<b>c</b>	
7799 RECIPIENT'S name	N/A	\$ 7 Nonemployee compensation	Substitute payments in lieu of	
Slinfy			dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) P O BOX 233	)	\$0.00	\$	the IRS. If you are
P 0 B0X 233		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	d ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
BETHLEHEM,GA 30620		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)  FATCA filing requirement		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
		\$		<del> \$</del>
\$	\$	\$		\$
Form 1099-MISC (keep	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
Nov. Vod. NV 40047		\$ 3 Other income	Form <b>1099-MISC</b>	
New York,NY 10017			4 Federal income tax withheld	00
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$ 5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name Slinfy		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) P O BOX 233		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		_
City or town, state or province, coun BETHLEHEM,GA 30620	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	12	_
Account number (see instructions)	FATCA filing requirement	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
		\$		<del> \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

	∨		CORRE	CIED		_	
PAYER'S name, street address, cityor town, sta or foreign postal code, and telephone			1 Rents	OMB No. 1545-0115			
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		For Drives Ast
Slinfy					dividends or interes	st	For Privacy Act
							and Paperwork Reduction Act
Street address (including apt. no.)				\$0.00	\$		Notice, see the
P O BOX 233				9 Payer made direct sales of	10 Crop insurance pro	reeds	2018 General
. 0 Box 200				\$5,000 or more of consumer		00000	Instructions for
City or town, state or province, count	n / and 710	or foreign noo	tal aada	products to a buyer (recipient) for resale ▶	\$		Certain
BETHLEHEM.GA 30620	ıy, anu ∠ıP	or roreign pos	stal code	11	Ψ 12		Information
BE IT IEET IEW, GA 30020				''	12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pai	id to an	
		requirement		payments	attorney		
				\$	\$		
15a Section 409A deferrals	15b Sectio	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>s</u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595		OID [	CORRE	CIED		
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	
Big Apple Transport LLC.				\$	2040	Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>	Income
				\$	Form <b>1099-MISC</b>	
New York,NY 10017				3 Other income	4 Federal income tax with	neld Copy A
•				\$	\$	For
PAYER'S TIN	RECIPIEN	T'S TIN		5 Fishing boat proceeds	6 Medical and health care payme	
						Service Center
7799	N/A					
				\$	\$	File with Form 1096
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
Ray					dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$ 0.00	\$	Notice, see the
				9 Payer made direct sales of \$5,000 or more of consume	10 Crop insurance proceeds	
1855 GATEWAY BLVD., SUITE	550			products to a buyer		Instructions for Certain
City or town, state or province, cour	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ▶ □	\$	- Information
CONCORD,CA 94520				11	12	
						Returns.
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to a attorney	an
				φ.	, and the second	
15a Section 409A deferrals	15h Section	409A incom	<u> </u>	カ 16 State tax withheld	\$ 17 State/Payer's state no.	18 State income
13a CocaUT 403A UCI CITAIS	130 Oction	i <del>T</del> UUN II IUUN I		C CLOSE LOX WILLINGLY	Tr State 1 ayer 5 state 10.	¢
¢	e e			<u>e</u> — — — —		<u> </u>
- ν Form <b>1099-MISC</b> Cat	<u>Ψ</u> t. No. 14425J			Ψ irs.gov/Form1099MISC		y - Internal Revenue Service

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone	tate or province, country, ZIP e no.	1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form 1099-MISC		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
		\$	\$		Copy 1
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax
7799	N/A				Department
			_		
		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation			
Ray			dividends or interes	st	
Street address (including apt. no.)		\$ 0.00	\$		
1855 GATEWAY BLVD., SUITE 5	550	9 Payer made direct sales of	10 Crop insurance pro	ceeds	
		\$5,000 or more of consumer products to a buyer			
City or town, state or province, coun	trv. and ZIP or foreign postal code	(recipient) for resale ▶	\$		
CONCORD, CA 94520	,,	11	12		
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds pai	id to an	
	requirement	payments	attorney		
	ш	\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
		\$			\$
\$	\$	\$			\$

www.irs.gov/Form1099MISC

	I_I CORRE	:CTED (if checked)		
PAYER'S name, street address, city or town, state or pro or foreign postal code, and telephone no.	vince, country, ZIP	1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	] '
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of	
Ray			dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)		\$0.00	\$	the IRS. If you are
1855 GATEWAY BLVD., SUITE 550				required to file a
		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	return, a negligence penalty or other
City or town, state or province, country, and ZIP or foreign	n postal code	products to a buyer (recipient) for resale ►	\$	sanction may be
CONCORD,CA 94520		11	12	imposed on you if this income is
				taxable and the IRS
Account number (see instructions) FATCA filing requirement		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
		\$		<del> \$</del>
\$	\$	\$		\$
Form 1099-MISC (kee	p for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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.

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Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule

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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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
N. V. I NV 40047		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$ 5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name Ray		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550  City or town, state or province, country, and ZIP or foreign postal code CONCORD,CA 94520		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		
		(recipient) for resale ► ☐	12	
Account number (see instructions)	FATCA filing requirement	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
_		<u></u>		<del>  \$</del>
<b>S</b>	1\$	1.8		\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F . D
Ray					dividends or interes	st	For Privacy Act
							and Paperwork Reduction Act
Street address (including apt. no.)				\$0.00	\$		Notice, see the
1855 GATEWAY BLVD., SUITE 5	50			9 Payer made direct sales of	7		2018 General
1000 07.11.21.21.21.3.00.11.20				\$5,000 or more of consumer		00000	Instructions for
City or town, state or province, coun	n, and 715	or foreign nos	etal code	products to a buyer (recipient) for resale ▶	\$		Certain
CONCORD.CA 94520	y, and 2	or roragin poo	otal code	11	12		Information
							Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
,		requirement		payments	attomey		
		ш		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>s</u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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•The 2018 General Instructions for Certain Information Returns, and

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9595	☐ VOID ☐ CORRE	CTED			
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents OMB No. 1545-0115			
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous	
52 Vanderbilt Av e		2 Royalties	2010	Income	
		\$	Form 1099-MISC		
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору А	
		\$	\$	For	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	Internal Revenue	
				Service Center	
7799	N/A				
		\$	\$	File with Form 1096.	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act	
ENTERPRISE FREIGHT SOLUTION	ONS INC.		dividends or interest		
				Reduction Act	
Street address (including apt. no.)		\$ 900.00	\$	Notice, see the	
, , ,		9 Payer made direct sales of		2018 General	
2000 LATHROP AVENUE		\$5,000 or more of consumer		Instructions for	
Citt	to a seed ZID as familiar as a tall and a	products to a buyer (recipient) for resale ▶ □	\$	Certain	
City or town, state or province, count	try, and ZIP or foreign postal code	(recipient) for resale	Ψ	Information	
RACINE,WI 53405		11	12	Returns.	
				returns.	
Account number (see instructions)		13 Excess golden parachute	14 Gross proceeds paid to an		
	requirement	payments	attorney		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
		\$ <u></u>		\$	
\$	\$	\$		\$	
Form 1000_MISC	No. 144251	im gov/Eorm1000M/ISC	Donartment of the Tressum	Internal Day on to Contino	

Form 1099-MISC Cat. No. 14425J www.irs.gov/Form1099MSC 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

	UVOID CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTIONS INC.		7 Nonemployee compensation	8 Substitute payments in li- dividends or interes	
Street address (including apt. no.) 2000 LATHROP AVENUE		\$ 900.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	ry, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$	
RACINE,WI 53405		11	12	
Account number (see instructions)	FATCA filling requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		<b> \$</b>		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	I_I COF	RECTED (if checked)		
PAYER'S name, street address, city or town, or foreign postal code, and telephor		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy E
		\$	\$	For Recipien
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payme	nts
7799	N/A	\$	\$	
RECIPIENT'S name	N/A	7 Nonemployee compensation	Ψ	
ENTERPRISE FREIGHT SOLUT	IONS INC.	, , , , , , , , , , , , , , , , , , , ,	dividends or interest	This is important tax
				information and is being furnished to
Street address (including apt. no.)		\$900.00	\$	the IRS. If you are
2000 LATHROP AVENUE			<b>*</b>	,
		9 Payer made direct sales of		required to file a
		\$5,000 or more of consume products to a buyer		penalty or other
City or town, state or province, country, and Z	IP or foreign postal code	(recipient) for resale ►	\$	sanction may be
RACINE,WI 53405		11	12	imposed on you i
				this income is taxable and the IRS
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds paid to	
	requirement	payments	attorney	has not beer
	<u> </u>	\$	\$	reported
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		<u> </u>		<b>\$</b>
\$	s	<b>\$</b>		\$

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Form **1099-MISC** 

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTION	DNS INC.	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 900.00 g Payer made direct sales of	\$ 10 Crop insurance proceeds	_
2000 LATHROP AVENUE  City or town, state or province, country, and ZIP or foreign postal code RACINE,WI 53405		\$5,000 or more of consumer products to a buyer (recipient) for resale		
		11	12	
Account number (see instructions)	FATCA filing requirement	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
		<b>\$</b>		<u> \$                                    </u>
\$	<b>  \$</b>	1\$		<b>  \$</b>

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Сору С
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of		For Driveou Act
ENTERPRISE FREIGHT SOLUTION	ONS INC.				dividends or interes	st	For Privacy Act and Paperwork
							Reduction Act
Street address (including apt. no.)				\$900.00	\$		Notice, see the
2000 LATHROP AVENUE				9 Payer made direct sales of	10 Crop insurance proceeds		2018 General
				\$5,000 or more of consume products to a buyer			Instructions for
City or town, state or province, count	try, and ZIF	or foreign postal co	de	(recipient) for resale ▶ □	\$		Certain
RACINE,WI 53405				11	12		Information Returns.
Account number (see instructions)		FATCA filing 2nd Trequirement	1N not.	13 Excess golden parachute payments	14 Gross proceeds pai attorney	id to an	
		Ш		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income		16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u> \$ </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

	OMB No. 1545-0115	1 Rents		PAYER'S name, street address, city or town, s or foreign postal code, and telephone
Miscellaneous	2040	\$		Big Apple Transport LLC.
Income	20 <b>18</b>	2 Royalties		52 Vanderbilt Av e
	Form 1099-MISC	\$		
Copy /	4 Federal income tax withheld	3 Other income		New York,NY 10017
Fo	\$	\$		
Internal Revenue	6 Medical and health care payments	5 Fishing boat proceeds	RECIPIENT'S TIN	PAYER'S TIN
Service Cente				
			N/A	7799
File with Form 1096	\$	\$		
For Privacy Ac	8 Substitute payments in lieu of	7 Nonemployee compensation		RECIPIENT'S name
and Paperwork	dividends or interest			vishal
Reduction Act				
Notice, see the	\$	\$ 160.00		Street address (including apt. no.)
2018 Genera	10 Crop insurance proceeds			
Instructions fo		\$5,000 or more of consumer products to a buyer		•
Certaii Informatio	\$	(recipient) for resale ►	ry, and ZIP or foreign postal code	City or town, state or province, coun
Information	12	11		NORA.VA 24272
Returns	12			11010, 11 24212
	14 Gross proceeds paid to an attorney	13 Excess golden parachute payments	FATCA filing 2nd TIN not requirement	Account number (see instructions)
	Φ.	. ' '		
40 Otata income	\$	\$ 16 State tax withheld	15b Section 409A income	5a Section 409A deferrals
18 State income \$	17 State/Payer's state no.		130 Section 409A Income	and Section 409A deletrais
ф — — — —		\$	ф.	Φ.
\$		\$	<b>)</b>	<b>Þ</b>

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
	<b>-</b>	\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name vishal		7 Nonemployee compensation	8 Substitute payments in li dividends or interes	
Street address (including apt. no.)		\$ 160.00	\$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$	
NORA,VA 24272		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds parattorney	id to an
15a Section 409A deferrals	15b Section 409A income	Φ 16 State tax withheld	Φ 17 State/Payer's state	no. 18 State income
		<u>s</u>		
\$	\$	\$		\$

www.irs.gov/Form1099MISC

		RRECTED (if checked)		
PAYER'S name, street address, cityor tow or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		Φ.	<b>c</b>	
7799 RECIPIENT'S name	N/A	Nonemployee compensation	\$	
vishal		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)		\$160.00	\$	the IRS. If you are
•		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	IZIP or foreign postal code	products to a buyer (recipient) for resale ►	\$	sanction may be
NORA,VA 24272		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney  c	determines that it has not been reported.
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	Φ 17 State/Payer's state no.	18 State income
		_\$		<b> \$</b>
\$	\$	\$		\$
Form 1099-MISC (keep	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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.

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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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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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.

earnings on current and prior year deterrats. 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 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.

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	when required.
RECIPIENT'S name vishal		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 160.00	\$	
•		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		
City or town, state or province, coun	try, and ZIP or foreign postal code	(recipient) for resale ▶ □	\$	4
NORA,VA 24272		11	12	
Account number (see instructions)	FATCA filing requirement	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
		\$		\$
\$	\$	<b>  \$</b>		\$

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				,			
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax within	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	]
				Φ.	<b>.</b>		
7799 RECIPIENT'S name	N/A			\$	\$		
vishal				7 Nonemployee compensation	8 Substitute payments in li- dividends or interes		For Privacy Act
Violar					dividends of litteres	οι -	and Paperwork
							Reduction Act
Street address (including apt. no.)				\$160.00	\$		Notice, see the
				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer products to a buyer			Instructions for
City or town, state or province, count	ry, and ZIF	or foreign pos	tal code	(recipient) for resale ▶ □	\$		Certain
NORA,VA 24272				11	12		Information
							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
		requirement	ш	payments	attorney		
		1		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	) 	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<del> \$</del>			<del> \$</del>
\$	\$			<b> </b> \$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595		DID _	CORRE	CIED		
PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.				\$	2040	Miscellaneous
52 Vanderbilt Av e			2 Royalties	20 <b>18</b>	Income	
				\$	Form <b>1099-MISC</b>	
New York,NY 10017				3 Other income	4 Federal income tax with	neld Copy A
				\$	\$	For
PAYER'S TIN	RECIPIENT	T'S TIN		5 Fishing boat proceeds	6 Medical and health care payme	
						Service Center
7799	N/A					
				\$	\$	File with Form 1096
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
AMERICAN OUTLAW TRANSPO	RTATION LLC	С			dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$ 8.00	\$	Notice, see the
				9 Payer made direct sales of		
234 COUNTY ROAD 236				\$5,000 or more of consume products to a buyer	3	Instructions for Certain
City or town, state or province, cour	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ►	\$	Information
SILT,CO 81652				11	12	
						Returns
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to a attorney	an
				e ·	\$	
15a Section 409A deferrals	15b Section	409A incom	<u>l</u> e	Φ 16 State tax withheld	17 State/Payer's state no.	18 State income
				\$		\$
\$	\$			<u>\$</u>		\$
om <b>1099-MISC</b> Cat	t. No. 14425J			irs.gov/Form1099MISC	Description of the Territor	y - Internal Revenue Service

	☐ VOID ☐ CORRE			
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name  AMERICAN OUTLAW TRANSPOR	RTATION LLC	7 Nonemployee compensation	8 Substitute payments in li- dividends or interes	
Street address (including apt. no.) 234 COUNTY ROAD 236		\$ 8.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	ry, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$	
SILT,CO 81652		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		\$		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

		_I CORRECTED (if checked)			
PAYER'S name, street address, cityor to or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.	Big Apple Transport LLC.		2040	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income	
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy E	
		\$	\$	For Recipient	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care paymen	nts	
7799	N/A	\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of		
AMERICAN OUTLAW TRANS	AMERICAN OUTLAW TRANSPORTATION LLC		dividends or interest	This is important tax information and is being furnished to	
Street address (including apt. no. 234 COUNTY ROAD 236	)	\$8.00	\$	the IRS. If you are	
		9 Payer made direct sales of \$5,000 or more of consume products to a buyer		required to file a return, a negligence penalty or other	
City or town, state or province, country, ar	nd ZIP or foreign postal code	(recipient) for resale ►	\$	sanction may be	
SILT,CO 81652		11	12	imposed on you in this income is taxable and the IRS	
Account number (see instructions) FATCA filing requirement			14 Gross proceeds paid to a attorney		
	704	\$	\$	· ·	
15a Section 409A deferrals	15b Section 409A incom	ne 16 State tax withheld	17 State/Payer's state no.	18 State income	
		<del>  \$</del> · · · · ·		<del></del>	
\$	\$	\$		\$	
Form 1099-MISC (kee	p for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	y - Internal Revenue Service	

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$ 3 Other income	Form <b>1099-MISC</b>	
New York,NY 10017			4 Federal income tax withheld \$	00
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$ 5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name  AMERICAN OUTLAW TRANSPORT	RTATION LLC	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 234 COUNTY ROAD 236  City or town, state or province, coun	trv. and ZIP or foreign postal code	\$ 8.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale	\$ 10 Crop insurance proceeds \$	
SILT,CO 81652	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11	12	
Account number (see instructions)	FATCA filing requirement	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
_		<u></u>		<del>  \$</del>
<b>S</b>	1\$	1.8		\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040	Miscellane		
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of		
AMERICAN OUTLAW TRANSPOR	RTATION L	LC			dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including ant no.)				\$8.00	\$		Reduction Act
Street address (including apt. no.) 234 COUNTY ROAD 236				9 Payer made direct sales of	10 Crop insurance pro	aaada	Notice, see the 2018 General
234 COUNTY ROAD 236				\$5,000 or more of consumer		ceeus	
				products to a buyer	l .		Instructions for
City or town, state or province, count	try, and ZIF	ortoreign pos	stal code	(recipient) for resale ▶ □	\$		Certain
SILT,CO 81652				11	12		Information Returns.
		LEATO A CIII	0 1771 /				Returns.
Account number (see instructions)		requirement	2nd IIN not.	13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
			: <u></u> :	paymonio	attorney		
		L		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<del> \$</del>			<del>\$</del> — — — –
\$	\$			\$			\$

www.irs.gov/Form1099MISC

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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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YER'S name, street address, city or town, state or province, country, ZIP foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115		
g Apple Transport LLC.	\$	2040	Miscellaneous	
Vanderbilt Ave	2 Royalties	20 <b>18</b>	Income	
	\$	Form <b>1099-MISC</b>		
ew York,NY 10017	3 Other income	4 Federal income tax withheld	Copy A	
	\$	\$	Fo	
YER'S TIN RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	Internal Revenue	
			Service Cente	
99 N/A				
	\$	\$	File with Form 1096	
CIPIENT'S name	7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Ac	
CEAN EXPRESS CARRIERS INC		dividends or interest	and Paperwork	
			Reduction Act	
reet address (including apt. no.)	\$ 0.00	\$	Notice, see the	
	9 Payer made direct sales o		2018 General	
663 LONGVALLEY DR	\$5,000 or more of consum products to a buyer	er	Instructions fo	
y or town, state or province, country, and ZIP or foreign posta		] \$	Certair	
ORTHBROOK.IL 60062	11	12	Information	
or indroom, it out of		12	Returns	
count number (see instructions) FATCA filling 2 requirement	2nd TIN not. 13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
	\$	\$		
Section 409A deferrals 15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
	\$ <u> </u>		\$	
\$	\$		\$	
n <b>1099-MISC</b> Cat No. 144251	1 *		*	

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	1 Rents OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	20 <b>10</b>		Income
		\$	Form 1099-MISC		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
		\$	\$		Copy 1
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax
7799	N/A				Department
			•		
DECIDIO ITO		\$	\$		
RECIPIENT'S name  OCEAN EXPRESS CARRIERS II	NC.	7 Nonemployee compensation	8 Substitute payments in li- dividends or interes		
OCEAN EXPRESS CARRIERS II	<b>1C</b>		aividenas or interes	SI.	
Street address (including apt. no.)		\$ 0.00	\$		
1663 LONGVALLEY DR		9 Payer made direct sales of	10 Crop insurance pro	ceeds	
		\$5,000 or more of consumer products to a buyer			
City or town, state or province, coun	try, and ZIP or foreign postal code	(recipient) for resale ▶	\$		
NORTHBROOK,IL 60062		11	12		
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds pai	id to an	
	requirement	payments	attorney		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
		<u></u>			\$
\$	\$	\$			\$

www.irs.gov/Form1099MISC

			RRECTED (if checked)				
PAYER'S name, street address, city or town or foreign postal code, and telepho		country, ZIP	1 Rents	OMB No. 1545-0115			
Big Apple Transport LLC.	Big Apple Transport LLC.			2040	Miscellaneous		
52 Vanderbilt Ave			2 Royalties	<u> </u>	Income		
			\$	Form <b>1099-MISC</b>			
New York,NY 10017		3 Other income	4 Federal income tax withhel	d Copy B			
		\$	\$	For Recipient			
PAYER'S TIN	RECIPIENT	'S TIN	5 Fishing boat proceed	6 Medical and health care pa			
7799	N/A		\$	\$			
RECIPIENT'S name			7 Nonemployee compe				
OCEAN EXPRESS CARRIERS	INC			dividends or interest	This is important tax information and is being furnished to		
Street address (including apt. no.) 1663 LONGVALLEY DR			\$0.00	\$	the IRS. If you are		
			\$5,000 or more of co	ales of 10 Crop insurance proce	required to file a return, a negligence penalty or other		
City or town, state or province, country, and	ZIP or foreign posta	l code	products to a buyer (recipient) for resale	▶ □  \$	sanction may be		
NORTHBROOK,IL 60062		11	12	imposed on you if this income is			
					taxable and the IRS		
Account number (see instructions)		FATCA filing requirement	13 Excess golden parac payments	hute 14 Gross proceeds paid attorney	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		
			\$1111		\$		
\$	\$		<b>S</b>		\$		

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Form **1099-MISC** 

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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.

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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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	Т
New Tork, NT Toot?		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name  OCEAN EXPRESS CARRIERS II	NC	7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 1663 LONGVALLEY DR		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		_
City or town, state or province, country, and ZIP or foreign postal code		(recipient) for resale ▶	\$	
NORTHBROOK,IL 60062		11	12	
Account number (see instructions)	FATCA filing requirement	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
		<u></u>		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040	Miscellane		
52 Vanderbilt Av e				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of		For Drivesy Ast
OCEAN EXPRESS CARRIERS IN	ıc				dividends or interes	st	For Privacy Act and Paperwork
							Reduction Act
Street address (including apt. no.)				\$0.00	\$		Notice, see the
1663 LONGVALLEY DR				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer products to a buyer	' '		Instructions for
City or town, state or province, count	ry, and ZIF	or foreign pos	stal code	(recipient) for resale ▶	\$		Certain
NORTHBROOK,IL 60062	•	0 1		11	12		Information
							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
		requirement	$\Box$	payments	attorney		
				\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<b>\$</b>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595 VOID CORF	RECTED		
name, street address, city or town, state or province, country, ZIP n postal code, and telephone no.	1 Rents	OMB No. 1545-0115	
ole Transport LLC.	\$	2040	Miscellaneous
derbilt Ave	2 Royalties	20 <b>18</b>	Income
	\$	Form <b>1099-MISC</b>	
ork,NY 10017	3 Other income	4 Federal income tax withheld	Copy A
•	\$	\$	For
S TIN RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	Internal Revenue
			Service Center
N/A			
	\$	\$	File with Form 1096
NTS name	7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
CAN PRIDE TRANSPORT, INC.		dividends or interest	and Paperwork
			Reduction Act
ddress (including apt. no.)	\$ 1792.50	\$	Notice, see the
	9 Payer made direct sales of	10 Crop insurance proceeds	2018 Genera
AK VALLEY DR	\$5,000 or more of consumer products to a buyer		Instructions for Certain
own, state or province, country, and ZIP or foreign postal code	(recipient) for resale ►	\$	Information
GAS,NV 89103	11	12	
			Returns.
number (see instructions) FATCA filing 2nd TIN requirement	not. 13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
	\$	\$	
on 409A deferrals 15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
	<u>\$</u>		\$
	1.1	1	ا م

	□ V	OID COF	RRE	CTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	held	
				\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIEN N/A	ITS TIN		5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
				\$	\$		
RECIPIENT'S name  AMERICAN PRIDE TRANSPORT	, INC.			7 Nonemploy ee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)				\$ 1792.50	\$		
6752 OAK VALLEY DR			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds		
City or town, state or province, coun	try, and ZIF	or foreign postal code	е	(recipient) for resale ▶ □	\$		
LAS VEGAS,NV 89103				11	12		
Account number (see instructions)		FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
15a Section 409A deferrals	AEL Castia	n 409A income		40 Otata dan withheald	\$		40 Otata income
15a Section 409A deferrals	130 Section	n 409A income		16 State tax withheld	17 State/Payer's state	e no.	18 State income \$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

	I_I COR	RECTED (if checked)		
PAYER'S name, street address, city or tow or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	]
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of	
AMERICAN PRIDE TRANSPO	RT, INC.		dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)		\$1792.50	\$	the IRS. If you are
0/32 OAR VALLET DR		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
LAS VEGAS,NV 89103		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)	FATCA filing requirement	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	Φ 16 State tax withheld	Φ 17 State/Payer's state no.	18 State income
		<u> </u>		\$
\$	\$	\$		\$
Form 1099-MISC (keep	for your records)	www.irs.gov/Form1099MSC	Department of the Treasury -	Internal Revenue Service

#### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORR	ECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	when required.
RECIPIENT'S name  AMERICAN PRIDE TRANSPOR	RT, INC.	7 Nonemploy ee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 6752 OAK VALLEY DR		\$ 1792.50 9 Payer made direct sales of	\$ 10 Crop insurance proceeds	-
City or town, state or province, country, and ZIP or foreign postal code		\$5,000 or more of consumer products to a buyer (recipient) for resale	\$	
LAS VEGAS,NV 89103		11	12	
Account number (see instructions)	FATCA filling requirement	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
		<b>\$</b>		\$
\$	1\$	1.\$		1 \$

www.irs.gov/Form1099MISC

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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			
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	]
7799	N/A			\$	\$		
RECIPIENT'S name	IN/A			7 Nonemployee compensation	8 Substitute payments in lie	aud	
AMERICAN PRIDE TRANSPORT	INC.			7 North project can particular	dividends or interes		For Privacy Act
					arridorido or intoroc		and Paperwork
					_		Reduction Act
Street address (including apt. no.)				\$1792.50	\$		Notice, see the
6752 OAK VALLEY DR				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer products to a buyer			Instructions for
City or town, state or province, coun	try, and ZIF	or foreign pos	stal code	(recipient) for resale ▶ ☐	\$		Certain
LAS VEGAS,NV 89103		11	12		Information		
							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	1
		requirement		payments	attorney		
		- L		\$	\$		
15a Section 409A deferrals	15b Section	on 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>\$ </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

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**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

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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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Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595 VOID CORRE PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040	Miscellaneous
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income
			\$	Form <b>1099-MISC</b>	
lew York,NY 10017			3 Other income	4 Federal income tax withhe	d Copy A
			\$	\$	Fo
PAYER'S TIN	RECIPIENT'S TI	N	5 Fishing boat proceeds	6 Medical and health care payments	
					Service Cente
799	N/A				
			\$	\$	File with Form 1096
RECIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Ac
BRIAN A BURRELL				dividends or interest	and Paperwork
					Reduction Act
Street address (including apt. no.)			\$ 1500.00	\$	Notice, see the
			9 Payer made direct sales of	10 Crop insurance proceeds	2018 Genera
114 HART STREET			\$5,000 or more of consumer products to a buyer		Instructions fo
City or town, state or province, cour	ntry, and ZIP or fore	eign postal code	(recipient) for resale ▶ □	\$	Certaiı Information
NEWPORT.ME 04953			11	12	Information
ALVIPORT, INC. 04933			11	12	Returns
Account number (see instructions)	FATC/ require	A filing 2nd TIN not	. 13 Excess golden parachute payments	14 Gross proceeds paid to ar attorney	
	1		\$	¢	
5a Section 409A deferrals	15b Section 409A	income	16 State tax withheld	Ψ 17 State/Payer's state no.	18 State income
			\$		\$
8	\$		\$		\$
orm <b>1099-MISC</b> Cat	. No. 14425J		ı irs.gov/Form1099MISC	Department of the Treasury	T

	☐ VOID ☐ CORRE			
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
	<b>_</b>	\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENTS name BRIAN A BURRELL		7 Nonemployee compensation	8 Substitute payments in li dividends or interes	
Street address (including apt. no.) 114 HART STREET		\$ 1500.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$	
NEWPORT,ME 04953		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		\$		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	I_I COR	RECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name BRIAN A BURRELL		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)		\$1500.00	\$	the IRS. If you are
114 IANI SINEEI		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	ZIP or foreign postal code	products to a buyer (recipient) for resale ▶ □	\$	sanction may be
NEWPORT,ME 04953		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)	FATCA filing requirement	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
\$	\$	\$		<del>  \$</del>
Form 1099-MISC (keep	for your records)	www.irs.gov/Form1099MSC	Department of the Treasury -	Internal Revenue Service

#### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORRI	ECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Сору 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	when required.
RECIPIENT'S name BRIAN A BURRELL		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 114 HART STREET		\$ 1500.00  9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance proceeds	<u> </u>  -
City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT,ME 04953</b>		products to a buyer (recipient) for resale ▶☐	\$ 12	-
Account number (see instructions)	FATCA filing requirement	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
•		<u>  \$</u>		<del>  \$</del>
\$	I \$	1.8		1 \$

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DAYSTRO	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	
Big Apple Transport LLC. \$	Miscellaneous
Big Apple Transport LLC.   \$ 2 Novalties   2018	Income
\$ Form <b>1099-MISC</b>	
New York,NY 10017 3 Other income 4 Federal income taxwith	held Copy C
\$   \$	For Payer
PAYER'S TIN RECIPIENT'S TIN 5 Fishing boat proceeds 6 Medical and health care	e payments
7799 N/A \$ \$	
RECIPIENT'S name 7 Nonemployee compensation 8 Substitute payments in li	iguaf
BRIAN A BURRELL dividends or intere	- D: A 4
	and Paperwork
	Reduction Act
Street address (including apt. no.) \$1500.00	Notice, see the
114 HART STREET  9 Payer made direct sales of 10 Crop insurance pro \$5,000 or more of consumer	
products to a buyer	Instructions for
City or town, state or province, country, and ZIP or foreign postal code (recipient) for resale ▶ ☐ \$	Certain
NEWPORT,ME 04953 11 12	Information Returns.
Account number (see instructions) FATCA filing 2nd TIN not. 13 Excess golden parachute 14 Gross proceeds pa	
requirement payments attorney	aid to air
15a Section 409A deferrals 15b Section 409A income 16 State tax withheld 17 State/Payer's state	e no. 18 State income
\$   \$   \$	\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595	VOID	CORRE	CTED		
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone			1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.			\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave			2 Royalties	2016	Income
			\$	Form <b>1099-MISC</b>	
New York,NY 10017			3 Other income	4 Federal income tax withhel	d Copy A
			\$	\$	For
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payments	
					Service Center
7799	N/A				
			\$	\$	File with Form 1096
RECIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
ALLTRANS TERMINAL COMPAN	IIES, LLC			dividends or interest	and Paperwork
					Reduction Act
Street address (including apt. no.)			\$ 1500.00	\$	Notice, see the
			9 Payer made direct sales of		2018 Genera
701 PHILPOT DR			\$5,000 or more of consumer products to a buyer		Instructions for
City or town, state or province, cour	ntry, and ZIP or foreign pos	stal code	(recipient) for resale ▶ □	\$	Certair Information
GALENA PARK.TX 77547			11	12	
Oracli Padgi A 11041					Returns
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	е	16 State tax withheld	17 State/Payer's state no.	18 State income
			<u>\$ </u>		\$
\$	\$		\$		\$
orm 1099-MISC Cat	. No. 14425J	www	irs.gov/Form1099MSC	Department of the Treasury	- Internal Revenue Service
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	☐ VOID ☐ CORRI	ECTED		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withh	ald
,		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	- ~
		\$	\$	
RECIPIENT'S name ALLTRANS TERMINAL COMPAN	IIES, LLC	7 Nonemployee compensation	8 Substitute payments in lie dividends or interest	
Street address (including apt. no.)		\$ 1500.00 g Payer made direct sales of	\$ 10 Crop insurance prod	anda .
701 PHILPOT DR  City or town, state or province, country, and ZIP or foreign postal code		\$5,000 or more of consumer products to a buyer (recipient) for resale		eeus
GALENA PARK,TX 77547	ary, and 211 or rotograpootal occor	11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid attorney	d to an
15a Section 409A deferrals	15b Section 409A income	Φ 16 State tax withheld	4 17 State/Payer's state	no. 18 State income
		\$		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

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PAYER'S name, street address, cityor to or foreign postal code, and telepl		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy E
		\$	\$	For Recipien
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name	1 1	7 Nonemployee compensation	8 Substitute payments in lieu of	
ALLTRANS TERMINAL COM	PANIES, LLC		dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no. 701 PHILPOT DR	)	\$1500.00	\$	the IRS. If you are
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		required to file a return, a negligence penalty or othe
City or town, state or province, country, ar	nd ZIP or foreign postal code	(recipient) for resale ►	\$	sanction may be
GALENA PARK,TX 77547		11	12	imposed on you in this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
	704	\$	\$	'
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		<u> </u>		<del> \$</del>
\$	\$	\$		\$
Form 1099-MISC (kee	ep for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	- Internal Revenue Service

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

#### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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.

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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 (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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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	☐ CORRE	ECTED (if checked)			
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	2010	Income	
New York,NY 10017		\$ 3 Other income	Form 1099-MISC 4 Federal income taxwithheld	T	
,		\$	\$	Copy 2	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,	
		\$	\$	when required.	
RECIPIENT'S name ALLTRANS TERMINAL COMPANIES, LLC		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)		\$ 1500.00	\$		
701 PHILPOT DR  City or town, state or province, country, and ZIP or foreign postal code GALENA PARK,TX 77547		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	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	
		<u></u>		<del> \$</del>	
\$	1\$	I \$		<b>  \$</b>	

www.irs.gov/Form1099MISC

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PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie	eu of	
ALLTRANS TERMINAL COMPAN	IES, LLC				dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including out no.)				\$1500.00	\$		Reduction Act
Street address (including apt. no.) 701 PHILPOT DR				9 Payer made direct sales of	10 Crop insurance pro	aaada	Notice, see the 2018 General
701 PHILPOT DR				\$5,000 or more of consumer		Ceeus	
				products to a buyer	\$		Instructions for
City or town, state or province, coun	try, and ∠IF	ortoreign pos	stal code	(recipient) for resale ▶ □	,		Certain
GALENA PARK,TX 77547				11	12		Information Returns.
A		EATOA ("	0.1711	40.5	44.0		Neturis.
Account number (see instructions)		requirement	2nd IIIN not.	. 13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
				pays.	•		
		L		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<del>  \$</del>			<del>\$</del> — — — –
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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•The 2018 General Instructions for Certain Information Returns, and

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PAYER'S name, street address, cityor town, or foreign postal code, and telephon		, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040		Miscellaneous	
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax w	ithheld	Copy /
				\$	\$		Fo
PAYER'S TIN	RECIPIEN	IT'S TIN		5 Fishing boat proceeds	6 Medical and health care pay	yments	Internal Revenue
							Service Cente
7799	N/A						
				\$	\$		File with Form 1096
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu o	of	For Privacy Ac
SWIFT TRANSPORTATION CO. (	OF ARIZONA	A, LLC			dividends or interest		and Paperwork
							Reduction Ac
Street address (including apt. no.)				\$ 5020.00	\$		Notice, see the
				9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proce	eds	2018 Genera Instructions fo
2200 S 75TH AVE				products to a buyer			Certai
City or town, state or province, coul	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ▶ □	\$		Information
PHOENIX,AZ 85043				11	12		
							Returns
Account number (see instructions)		FATCA filing requirement	2nd TIN not	13 Excess golden parachute payments	14 Gross proceeds paid attorney	to an	
				\$	s		
15a Section 409A deferrals	15b Section	n 409A incom	e e	16 State tax withheld	17 State/Payer's state n	О.	18 State income
				<u>s </u>			\$
\$	\$			\$			\$
Cat	15b Section \$ t. No. 14425J	1 409A incom	www	\$	\$ 17 State/Payer's state n	sury -	

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, cityor town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	N	<b>Viscellaneous</b>
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax with	ndd	
Now Tork, NY 10017		\$	\$	iau	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name SWIFT TRANSPORTATION CO. CO.	PF ARIZONA, LLC	7 Nonemployee compensation	8 Substitute payments in li- dividends or interes		
Street address (including apt. no.)		\$ 5020.00	\$		
2200 S 75TH AVE		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds	
City or town, state or province, count	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$		
PHOENIX,AZ 85043		11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	id to an	
45 O 15 400A 1 5 1 1	4004	\$	\$		40 01-1-1-1-1-1
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
\$	\$	\$ — — — — —		/K	<del>\$</del> — — — — — \$

www.irs.gov/Form1099MISC

		RECTED (if checked)		
PAYER'S name, street address, city or to or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$ 7 Nonemployee compensation	\$	
	RECIPIENT'S name SWIFT TRANSPORTATION CO. OF ARIZONA, LLC		8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no. 2200 S 75TH AVE	)	\$5020.00	\$	the IRS. If you are
2200 0 75111742		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, ar	nd ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
PHOENIX,AZ 85043  Account number (see instructions) FATCA filing requirement		11	12	imposed on you if this income is taxable and the IRS
		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
		<b>-\$</b>		<del> \$</del>
\$	\$	\$		\$
Form 1099-MISC (kee	p for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

#### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRI	ECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	when required.
RECIPIENT'S name SWIFT TRANSPORTATION CO.	OF ARIZONA, LLC	7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 2200 S 75TH AVE		\$ 5020.00  9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance proceeds	_
City or town, state or province, cou	untry, and ZIP or foreign postal code	products to a buyer (recipient) for resale	\$ 12	<u> </u>  -
Account number (see instructions)	FATCA filling requirement	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
		<u></u>		<del> \$</del>
\$	1\$	1.\$		1 \$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	Miscellar		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name	E ADIZON			7 Nonemployee compensation	8 Substitute payments in lie		For Privacy Act
SWIFT TRANSPORTATION CO. C	F ARIZUN	IA, LLC			dividends or interes	st	and Paperwork
							Reduction Act
Street address (including apt. no.)				\$5020.00	\$		Notice, see the
2200 S 75TH AVE				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer			Instructions for
City or town, state or province, coun	try and 71F	or foreign pos	stal code	products to a buyer (recipient) for resale ▶	\$		Certain
PHOENIX.AZ 85043	,,	or roroigir poo	tai oodo	11	12		Information
,							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
		requirement		payments	attorney		
		- L		\$	\$		
15a Section 409A deferrals	15b Section	on 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>\$ </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

### Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

			CTED		9595
	OMB No. 1545-0115		1 Rents	province, country, ZIP	PAYER'S name, street address, cityor town, sta or foreign postal code, and telephone
Miscellaneous	20 <b>18</b>		\$		Big Apple Transport LLC.
Income	2010		2 Royalties		52 Vanderbilt Av e
	Form 1099-MISC		\$		
Copy	4 Federal income tax withheld		3 Other income		New York,NY 10017
Fo	\$		\$		
Internal Revenue	6 Medical and health care payments	eds	5 Fishing boat proceeds	CIPIENT'S TIN	PAYER'S TIN
Service Cente					
				<b>\</b>	799
File with Form 109	\$		\$		
For Privacy Ad	8 Substitute payments in lieu of	ion	7 Nonemployee compensation		RECIPIENT'S name
and Paperwork	dividends or interest			C	ITAN SERVICES OF OKLAHOMA
Reduction Ac					
Notice, see the	\$		\$ 225.00		Street address (including apt. no.)
2018 Genera	10 Crop insurance proceeds		9 Payer made direct sales		
Instructions for			\$5,000 or more of consur		501 EAST 1ST STREET
Certai	\$		<ul> <li>products to a buyer (recipient) for resale ► [</li> </ul>	nd ZIP or foreign postal code	City or town, state or province, count
Informatio	12		11		GRANITE.OK 73547
Returns	12				SKANITE,OK 13341
	14 Gross proceeds paid to an attorney	chute	. 13 Excess golden parachute payments	Account number (see instructions) FATCA filing requirement 2nd TIN no	
	\$		\$		
18 State income	17 State/Payer's state no.		16 State tax withheld	Section 409A income	5a Section 409A deferrals
\$			\$		
<del></del>			I &		<b>N</b>

	□ V	OID 🗌	CORRE	CTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	held	
				\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIEN N/A	ITS TIN		5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
				\$	\$		
RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC				7 Nonemployee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)				\$ 225.00	\$		
501 EAST 1ST STREET				9 Payer made direct sales of \$5,000 or more of consume products to a buyer	, ,	ceeds	
City or town, state or province, coun	try, and ZIF	or foreign posta	al code	(recipient) for resale ▶ □	\$		
GRANITE,OK 73547				11	12		
Account number (see instructions)		FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
		1		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income		16 State tax withheld	17 State/Payer's state	e no.	18 State income
\$	\$			<del>*</del>			<u>\$</u> — — — — \$

www.irs.gov/Form1099MISC

		RECTED (if checked)		
PAYER'S name, street address, cityor town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
		Φ.	<b>c</b>	
7799	N/A	\$ 7 Nonemployee compensation	\$	
	RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC		8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) 501 FAST 1ST STREET		\$225.00	\$	the IRS. If you are
301 EAST 131 SINCET		\$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	ZIP or foreign postal code	products to a buyer (recipient) for resale ▶ □	\$	sanction may be
GRANITE, OK 73547  Account number (see instructions)  FATCA filing requirement		11	12	imposed on you if this income is taxable and the IRS
		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
		<del>\$</del>		<del>  \$</del>
\$	\$	\$		\$
Form 1099-MISC (keep	for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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.

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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 (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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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earnings on current and prior year deterrats. 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 the Form 1040 (or Form 1040NR) instructions.

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	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld	
new rongitt room		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name TITAN SERVICES OF OKLAHOM	IA LLC	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 501 EAST 1ST STREET		\$ 225.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		
City or town, state or province, coun GRANITE,OK 73547	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	<u>\$</u> 12	_
Account number (see instructions)	FATCA filing requirement	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
_		\$		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone			1 Rents	OMB No. 1545-0115			
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	]
7799	N/A			\$	\$		
RECIPIENT'S name	IN/A			7 Nonemployee compensation	8 Substitute payments in lie	aud	
TITAN SERVICES OF OKLAHOM	A LLC			Traditipojec carpaballar	dividends or interes		For Privacy Act
					arridorido or intoroc		and Paperwork
					_		Reduction Act
Street address (including apt. no.)				\$225.00	\$		Notice, see the
501 EAST 1ST STREET				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
				\$5,000 or more of consumer products to a buyer			Instructions for
City or town, state or province, coun	try, and ZIF	or foreign pos	stal code	(recipient) for resale ▶ ☐	\$		Certain
GRANITE,OK 73547				11	12		Information
							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	1
		requirement		payments	attorney		
		» <b>Ш</b>		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u> </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

	OMB No. 1545-0115	ents		e, country, ZIP	9595 VOID CORRECT PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		
Miscellaneous	2040					Apple Transport LLC.	
Income	20 <b>18</b>	oyalties				/anderbilt Ave	
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Fo							
Internal Revenue	Medical and health care payments	shing boat proceeds		NTS TIN	RECIPIE	ER'S TIN	
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For Privacy Ac	Substitute payments in lieu of	nemployee compensation				IPIENT'S name	
and Paperwork	dividends or interest					TUS TRANSPORTATION LLC	
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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	eld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name MOTUS TRANSPORTATION LLC		7 Nonemployee compensation	8 Substitute payments in li- dividends or interes	
Street address (including apt. no.) 14713 INTERMILAN WAY		\$ 2833.45  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	ry, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$	
CHARLOTTE,NC 28277		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
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www.irs.gov/Form1099MISC

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PAYER'S name, street address, cityor to or foreign postal code, and telepl		country, ZIP	1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.			\$	2040	Miscellaneous
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income
			\$	Form 1099-MISC	
New York,NY 10017			3 Other income	4 Federal income tax withheld	Сору Е
			\$	\$	For Recipient
PAYER'S TIN	RECIPIEN	T'S TIN	5 Fishing boat proceeds	6 Medical and health care paymen	ts
7799	N/A		\$	\$	
RECIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	
MOTUS TRANSPORTATION I	MOTUS TRANSPORTATION LLC			dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no 14713 INTERMILAN WAY	ı.)		\$2833.45	\$	the IRS. If you are
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		required to file a return, a negligence penalty or other
City or town, state or province, country, ar	nd ZIP or foreign posta	al code	(recipient) for resale ▶	\$	sanction may be
CHARLOTTE,NC 28277		11	12	imposed on you in this income is taxable and the IRS	
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to a attorney		
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15a Section 409A deferrals	15b Section	n 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
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\$	\$		\$		\$
Form <b>1099-MISC</b> (ke	ep for your rec	ords)	www.irs.gov/Form1099MISC	Department of the Treasury	/ - Internal Revenue Service

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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.** 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
	T	\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN  N/A	5 Fishing boat proceeds	6 Medical and health care payments	recipient's state
		\$	\$	income tax return, when required.
RECIPIENT'S name  MOTUS TRANSPORTATION LLC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 2833.45 9 Payer made direct sales of	\$ 10 Crop insurance proceeds	
City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE,NC 28277		\$5,000 or more of consumer products to a buyer (recipient) for resale		
		11	12	
Account number (see instructions)	FATCA filing requirement	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
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www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone			1 Rents	OMB No. 1545-0115			
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
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				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie	eu of	
MOTUS TRANSPORTATION LLC					dividends or interest		For Privacy Act
							and Paperwork
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Street address (including apt. no.)				\$2833.45	\$		Notice, see the
14713 INTERMILAN WAY				9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance pro	ceeds	2018 General
				products to a buyer	l .		Instructions for
City or town, state or province, count	ry, and ZIF	or foreign pos	stal code	(recipient) for resale ▶ □	\$		Certain
CHARLOTTE,NC 28277			11	12		Information	
							Returns.
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
		Ш		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u></u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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ER'S name, street address, cityor town, state oreign postal code, and telephone n			1 Rents	OMB No. 1545-0115	
Apple Transport LLC.			\$	2040	Miscellaneous
Vanderbilt Av e			2 Royalties	20 <b>18</b>	Income
			\$	Form <b>1099-MISC</b>	
v York,NY 10017			3 Other income	4 Federal income tax withhe	d Copy
			\$	\$	Fo
'ER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payment	
					Service Cente
9	N/A				
			\$	\$	File with Form 1096
CIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Ac
AND TRUCKING INC				dividends or interest	and Paperwork
					Reduction Act
et address (including apt. no.)			\$ 2200.00	\$	Notice, see the
36 DR PHILLIPS BLVD STE 270			9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	2018 Genera
36 DR PHILLIPS BLVD STE 270	1		products to a buyer		Certai
or town, state or province, country	, and ZIP or foreign po	ostal code	(recipient) for resale ▶ □	\$	- Information
LANDO,FL 32819			11	12	Returns
					Returns
ount number (see instructions)	FATCA filing requirement		. 13 Excess golden parachute payments	14 Gross proceeds paid to a attorney	1
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Section 409A deferrals 1	5b Section 409A incon	ne	4 16 State tax withheld	17 State/Payer's state no.	18 State income
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PAYER'S name, street address, city or town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	20 <b>18</b>	I	Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	held	
				\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIEN N/A	IT'S TIN		5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
				\$	\$		
RECIPIENT'S name INLAND TRUCKING INC				7 Nonemployee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)				\$ 2200.00	\$		
5036 DR PHILLIPS BLVD STE 2	-			9 Payer made direct sales of \$5,000 or more of consume products to a buyer	ar .	iceeds	
City or town, state or province, coun ORLANDO.FL 32819	try, and ZIF	or foreign postal	l code	(recipient) for resale ► ☐	12		
ORLANDO,FL 32819			111	12			
Account number (see instructions)		FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
				\$	\$		
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\$	\$			<del>\$</del>			<u>\$</u>

www.irs.gov/Form1099MISC

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PAYER'S name, street address, cityor town, state or or foreign postal code, and telephone no.	province, country, ZIP	1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	ZU 10	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care paymer	nts
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation		
INLAND TRUCKING INC			dividends or interest	This is important tax information and is
				being furnished to
Street address (including apt. no.)		\$2200.00	\$	the IRS. If you are
5036 DR PHILLIPS BLVD STE 270				required to file a
		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	return, a negligence
		products to a buver		penalty or other
City or town, state or province, country, and ZIP or fore	eign postal code	products to a buyer (recipient) for resale ▶ □	\$	sanction may be
ORLANDO,FL 32819		11	12	imposed on you if
		1		this income is taxable and the IRS
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds paid to a	
,	requirement	payments	attorney	has not been
		\$	s	reported.
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
\$	\$	\$		<u> </u>
· · · · · · · · · · · · · · · · · · ·	eep for your records)	www.irs.gov/Form1099MISC	Department of the Treasur	y - Internal Revenue Service
			2 Specific of the Hotel	,

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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.

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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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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.** 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	☐ CORF	RECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2016	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	when required.
RECIPIENT'S name INLAND TRUCKING INC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270  City or town, state or province, country, and ZIP or foreign postal code ORLANDO.FL 32819		\$ 2200.00  9 Payer made direct sales of \$5,000 or more of consume	\$ 10 Crop insurance proceeds	_
		products to a buyer (recipient) for resale ▶	\$   \$	_
Account number (con instructions)	l FATCA filinal	40 Evenes golden new -b- b-	44 Cross presends poid to	
Account number (see instructions)	requirement	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
		\$	<u></u>	<del>  \$</del>
\$	1\$	1.8		1\$

www.irs.gov/Form1099MISC

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	201 <b>0</b>	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
DAVEDIO TIL	L DECUDIE MO TH	\$	\$	For Payer
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care pay	ments
	l	\$	œ.	
7799 RECIPIENT'S name	N/A	Ψ	Substitute payments in lieu or	
INLAND TRUCKING INC		7 Nonemployee compensation	dividends or interest	For Privacy Act
			divide les el literest	and Paperwork
				Reduction Act
Street address (including apt. no.)		\$2200.00	\$	Notice, see the
5036 DR PHILLIPS BLVD STE 2	70	9 Payer made direct sales of	10 Crop insurance proces	eds 2018 General
		\$5,000 or more of consumer products to a buyer		Instructions for
City or town, state or province, coun	ntry, and ZIP or foreign postal code	(recipient) for resale ▶ □	\$	Certain
ORLANDO,FL 32819		11	12	Information
				Returns.
Account number (see instructions)		. 13 Excess golden parachute	14 Gross proceeds paid t	to an
	requirement	payments	attorney	
		\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no	o. 18 State income
		<del>-</del> \$		- +
\$	\$	<b>  \$</b>		<b>  \$</b>

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595			CORRE	CTED			
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		
Big Apple Transport LLC.			\$	2040	Miscellaneous		
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income		
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	neld Copy A	
				\$	\$	For	
PAYER'S TIN	RECIPIEN	TSTIN		5 Fishing boat proceeds	6 Medical and health care payme		
						Service Center	
7799	N/A						
				\$	\$	File with Form 1096	
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act	
Backwoods Transporter					dividends or interest	and Paperwork	
						Reduction Act	
Street address (including apt. no.)				\$ 4129.00	\$	Notice, see the	
				9 Payer made direct sales of	10 Crop insurance proceed		
1234, Test Road				\$5,000 or more of consume products to a buyer		Instructions for	
City or town, state or province, cour	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ►	\$	Certair Information	
ALBERT,KS 67511				11	12		
,						Returns.	
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to attorney	an	
				\$	\$		
15a Section 409A deferrals	15b Section	n 409A incom	ie	16 State tax withheld	17 State/Payer's state no.	18 State income	
				<u>\$ </u>			
\$	\$			\$		\$	
Form 1099-MISC Cat	. No. 14425J		www.	irs.gov/Form1099MISC	Department of the Treasu	y - Internal Revenue Service	
Do Not Cut or Separate I	orms or	n This Pa					

		DID CORF	RECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115			
Big Apple Transport LLC.			\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave			2 Royalties	2010		Income
			\$	Form <b>1099-MISC</b>		
New York,NY 10017			3 Other income	4 Federal income tax with	held	
			\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIENT N/A	T'S TIN	5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
			\$	\$		
RECIPIENT'S name  Backwoods Transporter			7 Nonemployee compensatio			
backwoods fransporter				dividends or interes	ST	
Street address (including apt. no.)			\$ 4129.00	\$		
1234, Test Road			9 Payer made direct sales of		ceeds	
			\$5,000 or more of consume products to a buyer			
City or town, state or province, coun	try, and ZIP o	or foreign postal code	(recipient) for resale ▶ ☐	\$		
ALBERT,KS 67511			11	12		
Account number (see instructions)		FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
		×L1	\$	\$		
15a Section 409A deferrals	15b Section	409A income	16 State tax withheld	17 State/Payer's state	e no.	18 State income
•	_		<del>  \$</del>			<u>\$</u> — — — —
\$	\$		<b>\$</b>			\$

www.irs.gov/Form1099MISC

	<u>    COF</u>	RRECTED (if checked)		
PAYER'S name, street address, cityor tow or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	<b> </b>  \$	
RECIPIENT'S name	N/A	7 Nonemployee compensation	*	
Backwoods Transporter			dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) 1234. Test Road		\$4129.00	\$	the IRS. If you are
1254, 16511644		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	IZIP or foreign postal code	products to a buyer (recipient) for resale ▶ □	\$	sanction may be
ALBERT,KS 67511		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions	FATCA filing requirement	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
		<b>_\$</b>		<del> \$</del>
\$	\$	\$		\$
Form 1099-MISC (keep	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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.** 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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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).

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	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	ZU 10	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	
new rongitt room		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name  Backwoods Transporter		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 1234, Test Road		\$ 4129.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	\$ 10 Crop insurance proceeds	_
City or town, state or province, country, and ZIP or foreign postal code ALBERT,KS 67511		(recipient) for resale ►	\$ 12	+
Account number (see instructions)	FATCA filing requirement	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
		<u></u>		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040 Misc		Miscellaneous	
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
				\$	œ.		
7799 RECIPIENT'S name	N/A			τ	\$		
Backwoods Transporter				7 Nonemployee compensation	8 Substitute payments in lie dividends or interes		For Privacy Act
Backwoods fransporter					dividends of interes	SI.	and Paperwork
							Reduction Act
Street address (including apt. no.)				\$4129.00	\$		Notice, see the
1234. Test Road				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
,				\$5,000 or more of consumer			Instructions for
City or town, state or province, count	n/ and 7IE	or foreign nor	tal aada	products to a buyer (recipient) for resale	\$		Certain
ALBERT.KS 67511	iy, anu zir	or roleigh pos	iai code	11	ψ 12		Information
ALBERT, NO 07511				11	12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	-
		requirement		payments	attomey		
		1 L		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>s</u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

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•The 2018 General Instructions for Certain Information Returns, and

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

1 Rents				
TREILS	OMB No. 1545-0115			
\$	2040	Miscellaneous		
2 Royalties	2016	Income		
\$	Form <b>1099-MISC</b>			
3 Other income	4 Federal income tax withheld	Copy A		
\$	\$	For		
5 Fishing boat proceeds	6 Medical and health care payments	Internal Revenue		
		Service Center		
\$	\$	File with Form 1096		
7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Ac		
	dividends or interest	and Paperwork		
		Reduction Act		
\$ 3900.00	\$	Notice, see the		
		2018 Genera		
		Instructions for Certain		
	1 \$	Information		
11	12			
		Returns.		
not. 13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
\$	\$			
16 State tax withheld	17 State/Payer's state no.	18 State income		
\$		\$		
\$		\$		
	2 Royalties  \$ 3 Other income \$ 5 Fishing boat proceeds  \$ 7 Nonemployee compensation  \$ 3900.00  9 Payer made direct sales of \$5,000 or more of consum products to a buyer (recipient) for resale    11  N not. 13 Excess golden parachute payments  \$	2 Royalties  \$ Form 1099-MISC  3 Other income		

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name Jim Sample 1		7 Nonemployee compensation	8 Substitute payments in li dividends or interes	
Street address (including apt. no.)		\$ 3900.00	\$	
150 maple ave		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	10 Crop insurance prod \$	ceeds
City or town, state or province, country, and ZIP or foreign postal code northport,NY 11768		(recipient) for resale ▶ ☐	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		\$		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	<u>I_</u> I COR	RECTED (if checked)		
PAYER'S name, street address, cityor tow or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2016	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	]
		Φ.	<b>c</b>	
7799 RECIPIENT'S name	N/A	\$ 7 Nonemployee compensation	Substitute payments in lieu of	
Jim Sample 1		7 Nonemployee compensation	dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) 150 maple ave		\$3900.00	\$	the IRS. If you are
130 maple ave		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	IZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
northport,NY 11768		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions)	FATCA filing requirement	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
		<del>  \$</del>		<del>  \$</del>
\$	\$	\$		\$
Form 1099-MISC (keep	ofor your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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.** 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$ 3 Other income	Form <b>1099-MISC</b>	
New York,NY 10017			4 Federal income tax withheld	00
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$ 5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENTS name  Jim Sample 1		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 150 maple ave  City or town, state or province, country, and ZIP or foreign postal code northport,NY 11768		\$ 3900.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		
		(recipient) for resale ► ☐	12	1
Account number (see instructions)	FATCA filing requirement	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
_		<u></u>		<del>  \$</del>
l <b>\$</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.			\$	2040 Misce		Miscellaneous	
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F 6: 4:
Jim Sample 1					dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including out no.)				\$3900.00	\$		Reduction Act
Street address (including apt. no.)  150 maple ave				9 Payer made direct sales of	10 Crop insurance pro	aaada	Notice, see the 2018 General
150 maple ave				\$5,000 or more of consumer		ceeus	
				products to a buyer	l .		Instructions for
City or town, state or province, count	try, and ZIF	ortoreign pos	stal code	(recipient) for resale ▶ □	\$		Certain
northport,NY 11768				11	12		Information Returns.
		LEATOA (III. I	0 1771 /				Returns.
Account number (see instructions)		requirement	2nd IIIN not.	13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
				pay morne	•		
		4004		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<del>  • </del>			<del>\$</del> — — — –
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595			CORRE	CTED		
PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.				\$	2040	Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>	Income
				\$	Form <b>1099-MISC</b>	
New York,NY 10017				3 Other income	4 Federal income tax with	held Copy A
•				\$	\$	For
PAYER'S TIN	RECIPIEN	T'S TIN		5 Fishing boat proceeds	6 Medical and health care paym	
						Service Center
7799	N/A					
				\$	\$	File with Form 1096
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
Haleel					dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$ 0.00	\$	Notice, see the
				9 Payer made direct sales of \$5.000 or more of consume	10 Crop insurance proceed	
218 CAMELLIA BLVD				products to a buyer		Instructions for Certain
City or town, state or province, cour	ntry, and ZIP	or foreign po	stal code	(recipient) for resale ▶ □	\$	- Information
MARSHALLVILLE, GA 31057				11	12	
						Returns.
Account number (see instructions)		FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to attorney	an
				e ·	\$	
15a Section 409A deferrals	15b Section	n 409A incom	e e	16 State tax withheld	4 17 State/Payer's state no.	18 State income
				<u>s</u>		\$
\$	\$			\$		\$
Form 1099-MISC Cat	. No. 14425J		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	irs.gov/Form1099MISC	Department of the Treasu	ry - Internal Revenue Service
Do Not Cut or Separate I						

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, cityor town, st or foreign postal code, and telephone	ate or province, country, ZIP no.	1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	ı	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
·		\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name Haleel		7 Nonemployee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)		\$ 0.00	\$		
218 CAMELLIA BLVD		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds	
City or town, state or province, count	try, and ZIP or foreign postal code	(recipient) for resale ▶	\$		
MARSHALLVILLE,GA 31057		11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds par attorney	id to an	
	1.7.	\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	e no.	18 State income
\$	\$	\$ — — — — —			<del>\$</del> — — — — —

www.irs.gov/Form1099MISC

	<u>    COF</u>	RECTED (if checked)			
PAYER'S name, street address, cityor tow or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	2040	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income	
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В	
		\$	\$	For Recipient	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments		
7799	N/A	\$	\$		
RECIPIENT'S name	N/A	7 Nonemployee compensation	*		
Haleel		, idianana de composición	dividends or interest	This is important tax information and is being furnished to	
Street address (including apt. no.) 218 CAMELLIA BLVD		\$0.00	\$	the IRS. If you are	
TIO GAMELLIA BLVB		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other	
City or town, state or province, country, and	IZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be	
MARSHALLVILLE, GA 31057		11	12	imposed on you if this income is taxable and the IRS	
Account number (see instructions	FATCA filing requirement	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	Φ 16 State tax withheld	Φ 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	

### Instructions for Recipient

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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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete FormB991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	
,		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name Haleel		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 218 CAMELLIA BLVD		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance proceeds	
City or town, state or province, coun MARSHALLVILLE,GA 31057	try, and ZIP or foreign postal code	products to a buyer (recipient) for resale ▶  11	\$ 12	_
Account number (see instructions)	FATCA filing requirement	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
		<u></u>		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

	∨		CORRE	CIED		_	
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		
Haleel					dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including apt. no.)				\$0.00	\$		Reduction Act
218 CAMELLIA BLVD				9 Payer made direct sales of	10 Crop insurance pro	coods	Notice, see the 2018 General
210 CAMELLIA BLVB				\$5,000 or more of consumer		cccus	Instructions for
O't t	710	) f:	.4	products to a buyer (recipient) for resale ▶	\$		
City or town, state or province, coun MARSHALLVILLE.GA 31057	try, and ZIF	or roreign pos	stal code	11	12		Certain Information
WIARSHALLVILLE,GA 31037				11	12		Returns.
Account number (see instructions)		FΔTCΔ filing	2nd TIN not	13 Excess golden parachute	14 Gross proceeds pa	id to an	- Notarrio
Account Harrisca (See Instructions)		requirement		payments	attorney	ia to an	
				¢	¢		
15a Section 409A deferrals	15b Section	n 409A income	j	4 16 State tax withheld	Ψ 17 State/Payer's state	e no	18 State income
122 2222	Jan Bookie		=	\$		100	\$
\$	\$			<u> </u>			<u> </u>
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www.irs.gov/Form1099MISC

# **Instructions for Payer**

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Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

	OMB No. 1545-0115	1 Rents	rovince, country, ZIP	PAYER'S name, street address, cityor town, st or foreign postal code, and telephone
Miscellaneous	2040	\$		Big Apple Transport LLC.
Income	20 <b>18</b>	2 Royalties		52 Vanderbilt Ave
	Form <b>1099-MISC</b>	\$		
Copy A	4 Federal income tax withheld	3 Other income		New York,NY 10017
Fo	\$	\$		
Internal Revenue	6 Medical and health care payments	5 Fishing boat proceeds	IPIENT'S TIN	PAYER'S TIN
Service Cente				
				7799
File with Form 1096	\$	\$		
For Privacy Ac	8 Substitute payments in lieu of	7 Nonemployee compensation		RECIPIENT'S name
and Paperwork	dividends or interest			jon
Reduction Act				
Notice, see the 2018 General Instructions for	\$	\$ 1496.58		Street address (including apt. no.)
	10 Crop insurance proceeds			
		\$5,000 or more of consumer products to a buyer		jon
Certair	\$	(recipient) for resale ►	d ZIP or foreign postal code	City or town, state or province, count
Information	12	11		AZ 77777
Returns	12			.,P2 11111
	14 Gross proceeds paid to an attorney	13 Excess golden parachute payments	FATCA filing 2nd TIN not requirement	Account number (see instructions)
	\$	\$		
18 State income	17 State/Payer's state no.	T	Section 409A income	15a Section 409A deferrals
\$		\$		
\$		\$		\$
Internal Revenue Servic		irs.gov/Form1099MISC	4425.J www	form 1099-MISC Cat

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	eld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in li	
jon			dividends or interes	t
Street address (including apt. no.)		\$ 1496.58	\$	
jon		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count	ry, and ZIP or foreign postal code	(recipient) for resale ▶ □	\$	
.,AZ 77777		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pair attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		<u></u>		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	<u>                                     </u>	RRECTED (if checked)			
PAYER'S name, street address, city or tow or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	2040	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income	
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B	
		\$	\$	For Recipient	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	]	
7799	N/A	\$	\$		
RECIPIENT'S name jon		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is	
Street address (including apt. no.)	1	\$1496.58	\$	being furnished to the IRS. If you are	
Jon		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other	
City or town, state or province, country, and	d ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be	
.,AZ 77777		11	12	imposed on you if this income is taxable and the IRS	
Account number (see instructions	FATCA filing requirement	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	
\$	\$	<del>\$</del>		<del>  • </del>	
Form 1099-MISC (kee	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service	

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 filling requirement. If the FATCA filling 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 filling requirement. See the Instructions for Form 8938.

Amounts shown maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 MV-2 because the paper do not consider you an employee and did not withold 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 this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form8919 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	Т
New Tork, NT Too 17		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
jon		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 1496.58  9 Payer made direct sales of	\$ 10 Crop insurance proceeds	
jon  City or town, state or province, country, and ZIP or foreign postal code		\$5,000 or more of consumer products to a buyer (recipient) for resale		
.,AZ 77777		11	12	
Account number (see instructions)	FATCA filing requirement	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
Φ.		\$		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

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PAYER'S name, street address, cityor town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				,,			
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax with	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in li	eu of	
jon					dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including apt. no.)				\$1496.58	\$		Reduction Act
jon				9 Payer made direct sales of	10 Crop insurance pro	reads	Notice, see the 2018 General
1011				\$5,000 or more of consumer		cccas	Instructions for
City or town, state or province, count	n , and 710	) or forcion no	tal aada	products to a buyer (recipient) for resale ▶	\$		Certain
AZ 77777	iy,anu∠ir	or roreign pos	stal code	11	12		Information
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				"	12		Returns.
Account number (see instructions)		FΔTCΔ filing	2nd TIN not	13 Excess golden parachute	14 Gross proceeds pa	id to an	returns
Account number (see instructions)		requirement		payments	attorney	id to air	
			727-357	¢	œ.		
15a Section 409A deferrals	15h Section	n 409A income		Φ 16 State tax withheld	Φ 17 State/Payer's state	2 DO	18 State income
13a Coction 400/1 del el lais	135 360110	i i <del>T</del> OOA II IOOI I IC	•	C CLAIC LAN WHITE HOLD	17 Oldion ayers state	J 110.	¢
œ.	φ			<del>-</del>			<del></del>
\$	\$			Ι Φ			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

 The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or

does not provide a fill-in form option for Copy A.

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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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1 Rents	OMB No. 1545-0115		
\$	2040	Miscellaneous	
2 Royalties	2016	Income	
\$	Form <b>1099-MISC</b>		
3 Other income	4 Federal income tax withhel	d Copy A	
\$	\$	For	
5 Fishing boat proceeds	6 Medical and health care payments		
		Service Center	
\$	\$	File with Form 1096	
7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act	
	dividends or interest	and Paperwork	
		Reduction Act	
\$ 1500.00	\$	Notice, see the	
		2018 Genera	
	er	Instructions for Certain	
	] \$	Information	
11	12		
		Returns.	
N not. 13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
\$	\$		
16 State tax withheld	17 State/Payer's state no.	18 State income	
<u>s </u>		\$	
\$		\$	
	\$ 2 Royalties \$ 3 Other income \$ 5 Fishing boat proceeds  \$ 7 Nonemployee compensation  \$ 1500.00 9 Payer made direct sales or \$5,000 or more of consum products to a buyer (recipient) for resale    IIIN not. 13 Excess golden parachute payments  \$	\$ 2018  \$ Form 1099-MISC  3 Other income	

	□ ∨	OID 🗌	CORRE	ECTED			
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		
Big Apple Transport LLC.				\$	20 <b>18</b>	I	Miscellaneous
52 Vanderbilt Ave				2 Royalties	2010		Income
				\$	Form <b>1099-MISC</b>		
New York,NY 10017				3 Other income	4 Federal income tax with	held	
				\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIEN N/A	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	e payments	For State Tax Department
				\$	\$		
RECIPIENT'S name GLOBAL 365 LOGISTICS INC				7 Nonemployee compensation	8 Substitute payments in li dividends or interes		
Street address (including out no.)				\$ 1500.00	\$		
Street address (including apt. no.)  1 HARTFORD SQUARE STE 262				9 Payer made direct sales of		ceeds	
				\$5,000 or more of consume products to a buyer	er		
City or town, state or province, coun	try, and ZIF	or foreign posta	al code	(recipient) for resale ▶	\$		
NEW BRITAIN,CT 06052			11	12			
Account number (see instructions)		FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds pa attorney	id to an	
		· L		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income		16 State tax withheld	17 State/Payer's state	e no.	18 State income
\$	\$			\$ — — — — — — — — — — — — — — — — — — —			<u>\$</u>

www.irs.gov/Form1099MISC

	I_I CORR	RECTED (if checked)		
PAYER'S name, street address, cityor town, state or foreign postal code, and telephone no		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2016	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name GLOBAL 365 LOGISTICS INC		7 Nonemploy ee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)  1 HARTFORD SQUARE STE 262		\$1500.00	\$	the IRS. If you are
1 HARIFORD SQUARE SIE 262		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and ZIP or	foreign postal code	(recipient) for resale ▶	\$	sanction may be
NEW BRITAIN,CT 06052		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		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
		\$		
\$	\$	\$		\$
Form 1099-MISC (ke	ep for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	- Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete FormB991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	2010	Income	
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld		
non romani		\$	\$	Copy 2	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,	
		\$	\$	when required.	
RECIPIENT'S name GLOBAL 365 LOGISTICS INC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)  1 HARTFORD SOUARE STE 262		\$ 1500.00 9 Payer made direct sales of	\$ 10 Crop insurance proceeds	_	
City or town, state or province, country, and ZIP or foreign postal code		\$5,000 or more of consumer products to a buyer (recipient) for resale			
NEW BRITAIN,CT 06052		11	12		
Account number (see instructions)	FATCA filing requirement	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	
		<u> </u>		\$	
\$	<b>  \$</b>	<b>  \$</b>		<b>  \$</b>	

www.irs.gov/Form1099MISC

	☐ VOID ☐ CORRE	ECTED		
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	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
	·	\$	\$	For Payer
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care pa	yments
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu	
GLOBAL 365 LOGISTICS INC			dividends or interest	For Privacy Act
				and Paperwork
Street address (including apt. no.)		\$1500.00	\$	Reduction Act
1 HARTFORD SQUARE STE 262		9 Payer made direct sales of	10 Crop insurance proce	Notice, see the 2018 General
THAKII OND SQUARE SIE 202		\$5,000 or more of consumer		Instructions for
27	1	products to a buyer	\$	
City or town, state or province, coun NEW BRITAIN, CT 06052	itry, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	φ 12	Certain
NEW BRITAIN,C1 00052		111	12	Information Returns.
A	LEATON CIT. LOCATINA	40.5	44.0	
Account number (see instructions)	requirement	. 13 Excess golden parachute payments	14 Gross proceeds paid attornev	to an
			accorney	
	The state of the s	\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state n	o. 18 State income
		<del></del>		+
\$	<b>  \$</b>	<b>  \$</b>		1\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

 The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or

does not provide a fill-in form option for Copy A.

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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

9595	U VOID	CORRE			
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		
Big Apple Transport LLC.			\$	2049	Miscellaneous
52 Vanderbilt Ave			2 Royalties	20 <b>18</b>	Income
			\$	Form <b>1099-MISC</b>	
New York,NY 10017			3 Other income	4 Federal income tax withhe	d Copy
			\$	\$	Fo
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payment	
					Service Cente
7799	N/A				
			\$	\$	File with Form 1096
RECIPIENT'S name			7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Ac
TODAY'S FREIGHT SOLUTIONS	, LLC			dividends or interest	and Paperwork
					Reduction Act
Street address (including apt. no.)			\$ 1404.00	\$	Notice, see the
10325 US HIGHWAY 98 DADE			9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	2018 Genera
10325 US HIGHWAY 98 DADE			products to a buyer		
City or town, state or province, cour	ntry, and ZIP or foreign pos	stal code	(recipient) for resale ▶ □	\$	
CITY,FL 33525			11	12	
					Returns
Account number (see instructions)	FATCA filing requi <u>rement</u>	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to ar attorney	1
		1000	s	s	
15a Section 409A deferrals	15b Section 409A income	e	16 State tax withheld	17 State/Payer's state no.	18 State income
			<u>\$ </u>		\$
\$	\$		\$		\$
t	FATCA filing requirement	2nd IIN not.	products to a buyer (recipient) for resale    11  13 Excess golden parachute payments  \$ 16 State tax withheld \$ \$ is.gov/Form1099MSC	\$ 14 Gross proceeds paid to an attorney \$ 17 State/Payer's state no.  Department of the Treasury	Certair Information Returns  18 State income \$ \$ Information Returns

	☐ VOID ☐ CORRE	ECTED			
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		
Big Apple Transport LLC.		\$	20 <b>18</b>	N	<i>l</i> liscellaneous
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
		\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS,	пс	7 Nonemploy ee compensation	8 Substitute payments in li dividends or interes		
Street address (including apt. no.)		\$ 1404.00	\$		
10325 US HIGHWAY 98 DADE	to and 7ID on foreign postal and	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶	10 Crop insurance prod \$	ceeds	
City or town, state or province, count CITY,FL 33525	ry, and zir or roreign postal code	11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	id to an	
15a Section 409A deferrals	15b Section 409A income	\$ 16 State tax withheld	\$ 17 State/Payer's state	e no.	18 State income
The second secon		\$		77	\$
\$	\$	\$			\$

www.irs.gov/Form1099MISC

	I_I CORF	RECTED (if checked)		
PAYER'S name, street address, city or town, state or foreign postal code, and telephone no		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	]
7799	N/A	\$	\$	
RECIPIENT'S name	•	7 Nonemployee compensation	8 Substitute payments in lieu of	
TODAY'S FREIGHT SOLUTIONS, LL	С		dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.)		\$1404.00	\$	the IRS. If you are
10325 US HIGHWAY 98 DADE		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and ZIP or t	oreign postal code	products to a buyer (recipient) for resale ▶ □	\$	sanction may be
CITY,FL 33525		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		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	Φ 17 State/Payer's state no.	18 State income
		\$		\$
\$	\$	\$		\$
Form 1099-MISC (kee	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 filling requirement. If the FATCA filling 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 filling requirement. See the Instructions for Form 8938.

Amounts shown maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 MV-2 because the paper do not consider you an employee and did not withold 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 this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form8919 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC	T
New Tork, NT Too 17		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 10325 US HIGHWAY 98 DADE		\$ 1404.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	\$ 10 Crop insurance proceeds	
City or town, state or province, coun CITY,FL 33525	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	12	
Account number (see instructions)	FATCA filing requirement	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
_		\$		<del>  \$</del>
<b>S</b>	1\$	1.8		\$

www.irs.gov/Form1099MISC

PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	ZU10	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withhel	ad Copy (
		\$	\$	For Paye
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care po	payments
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu	
TODAY'S FREIGHT SOLUTIONS,	LLC		dividends or interest	
				and Paperwork Reduction Ac
Street address (including apt. no.)		\$1404.00	\$	Notice, see the
10325 US HIGHWAY 98 DADE		9 Payer made direct sales of	10 Crop insurance proc	
		\$5,000 or more of consumer products to a buyer		Instructions fo
City or town, state or province, coun	trv. and ZIP or foreign postal code	(recipient) for resale ▶	\$	Certai
CITY,FL 33525	3,,	11	12	Information
				Returns
Account number (see instructions)	FATCA filing 2nd TIN not	. 13 Excess golden parachute	14 Gross proceeds paid	d to an
	requirement	payments	attomey	
		\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		\$		\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

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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).

# Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

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Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

	☐ VOID ☐ CORRE	ECTED			
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		
Big Apple Transport LLC.		\$	20 <b>18</b>	N	<i>l</i> liscellaneous
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax with	ndd	
1.00.1000		\$	\$	iau .	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS II	NC	7 Nonemployee compensation	8 Substitute payments in li- dividends or interes		
Street address (including apt. no.) 100 NORTH STATE ROAD 7		\$ 0.00  g Payer made direct sales of	\$ 10 Crop insurance prod	ceeds	
City or town, state or province, coun	try, and ZIP or foreign postal code	\$5,000 or more of consumer products to a buyer (recipient) for resale	\$		
MARGATE,FL 33063		11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	id to an	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
		<u></u>			<u>\$ </u>
\$	\$	\$			\$

www.irs.gov/Form1099MISC

		CORRECTED (if checked)			
PAYER'S name, street address, cityor too or foreign postal code, and teleph		1 Rents	OVB No. 1545-0115		
Big Apple Transport LLC.		\$	2040	Miscellaneous	
52 Vanderbilt Ave		2 Royalties	2018	Income	
		\$	Form <b>1099-MISC</b>		
New York, NY 10017		3 Other income	4 Federal income tax withheld	Copy E	
		\$	\$	For Recipient	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments		
7799	N/A	\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	n 8 Substitute payments in lieu of		
ALL-WAY FREIGHT EXPRES	S INC		dividends or interest	This is important tax information and is being furnished to	
Street address (including apt. no.) 100 NORTH STATE ROAD 7	)	\$0.00	\$	the IRS. If you are	
		9 Payer made direct sales of \$5,000 or more of consume products to a buyer		required to file a return, a negligence penalty or othe	
City or town, state or province, country, and	d ZIP or foreign postal code	(recipient) for resale ►	\$	sanction may be	
MARGATE,FL 33063		11	12	imposed on you this income taxable and the IR	
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
	200	\$	\$	reported	
15a Section 409A deferrals	15b Section 409A incom	e 16 State tax withheld	17 State/Payer's state no.	18 State income	
		<b>_\$</b> _ · <b>_</b> _ · _ · _ · _ · _ · _ · _		<b></b>	
\$	\$	\$		\$	
Form <b>1099-MISC</b> (k	(eep for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	- Internal Revenue Service	

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 filling requirement. If the FATCA filling 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 filling requirement. See the Instructions for Form 8938.

Amounts shown maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 MV-2 because the paper do not consider you an employee and did not withold 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 this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form8919 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 the Form 1040 (or Form 1040NR) instructions.

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	CORRI	ECTED (if checked)		
PAYER'S name, street address, city or town or foreign postal code, and telephor		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS	INC	7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 100 NORTH STATE ROAD 7		\$ 0.00  9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance proceeds	_
City or town, state or province, co. MARGATE,FL 33063	untry, and ZIP or foreign postal code	products to a buyer (recipient) for resale ▶ ☐	\$ 12	_
Account number (see instructions)	FATCA filing requirement	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
		_\$		\$
\$	<b>  \$</b>	1.\$		<b>S</b>

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040	Miscellane	
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of		F 6: 4:
ALL-WAY FREIGHT EXPRESS IN	IC .				dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including apt. no.)				\$0.00	\$		Reduction Act
100 NORTH STATE ROAD 7				9 Payer made direct sales of	10 Crop insurance pro	raads	Notice, see the 2018 General
100 NORTH GIATE ROAD I				\$5,000 or more of consumer		cccus	Instructions for
City or town, state or province, coun	tn and 715	or foreign nor	stal aada	products to a buyer (recipient) for resale ▶	\$		Certain
MARGATE.FL 33063	ily, and zir	· ur rureigir pus	stal Code	11	Ψ 12		Information
MAKOATE,I E 33003					12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	1 10 10
(,		requirement		payments	attorney		
		Ш.		\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	9	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>s                                    </u>			<u> </u>
\$	\$			Š			Š

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

 The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or

does not provide a fill-in form option for Copy A.

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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

U VOID U CORRECTED	
wn, state or province, country, ZIP 1 Rents OMB No. 1545-0115 none no.	
\$ 2049	Miscellaneous
20 <b>18</b>	Income
\$ Form 1099-MISC	
3 Other income 4 Federal income tax withhele	Copy A
\$	Fo
RECIPIENT'S TIN 5 Fishing boat proceeds 6 Medical and health care payments	Internal Revenue
	Service Cente
N/A	
\$ \$	File with Form 1096
7 Nonemployee compensation 8 Substitute payments in lieu of	For Privacy Ac
dividends or interest	and Paperwork
	Reduction Act
\$ 0.00	Notice, see the
Payer made direct sales of 10 Crop insurance proceeds     \$5,000 or more of consumer	2018 Genera
products to a buyer	Certai
country, and ZIP or foreign postal code (recipient) for resale ► □ \$	Information
11 12	Returns
	Returns
FATCA filing requirement 2nd TIN not. 13 Excess golden parachute payments 14 Gross proceeds paid to an attorney	
15b Section 409A income   16 State tax withheld   17 State/Payer's state no.	18 State income
	\$
\$   \$   \$   \$	\$
Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury	Internal Revenue Servic

	☐ VOID ☐ CORRE	ECTED		
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax with	neld
		\$	\$	Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department
		\$	\$	
RECIPIENT'S name Tom		7 Nonemploy ee compensation	8 Substitute payments in li- dividends or interes	
Street address (including apt. no.)		\$ 0.00	\$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds
City or town, state or province, count SLIDELL.LA 70458	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$ 12	
SLIDELL,LA 70456		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income
		\$	_/_/_//_//	\$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

		RECTED (if checked)		
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form 1099-MISC	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name	1071	7 Nonemployee compensation	τ	
Tom			dividends or interest	This is important tax
				information and is being furnished to
Street address (including apt. no.)		\$0.00	\$	the IRS. If you are
			*	
		9 Payer made direct sales of	10 Crop insurance proceeds	required to file a return, a negligence
		\$5,000 or more of consume products to a buyer		penalty or other
City or town, state or province, country, and ZII	P or foreign postal code	(recipient) for resale ►	\$	sanction may be
SLIDELL,LA 70458		11	12	imposed on you if this income is
				taxable and the IRS
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds paid to an	
	requirement	payments	attorney	has not been
	7 C-8	\$	\$	reported.
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		<u> </u>
\$	\$	\$		\$

(keep for your records)

www.irs.gov/Form1099MISC

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, cityor town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income taxwithheld	
,		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payn	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name Tom		7 Nonemploy ee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 0.00	\$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ds
City or town, state or province, count SLIDELL, LA 70458	try, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to attorney \$	an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	
		\$		- \$
\$	\$	\$		\$

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F . D
Tom					dividends or interes	st	For Privacy Act
							and Paperwork Reduction Act
Street address (including apt. no.)				\$0.00	\$		Notice, see the
				9 Payer made direct sales of	10 Crop insurance pro	ceeds	2018 General
-				\$5,000 or more of consumer			Instructions for
City or town, state or province, count	try and ZIE	or foreign pos	stal code	products to a buyer (recipient) for resale ▶	\$		Certain
SLIDELL.LA 70458	y , and <u>2</u>	or roroigir poc	ital oodo	11	12		Information
,							Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	-
		requirement		payments	attorney		
				\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u>\$ </u>			<u> </u>
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

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

9595		DID [	CORRE	CIED		
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	
Big Apple Transport LLC.				\$	2040	Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>	Income
				\$	Form <b>1099-MISC</b>	
New York,NY 10017				3 Other income	4 Federal income tax withh	eld Copy A
•				\$	\$	For
PAYER'S TIN	RECIPIENT	TS TIN		5 Fishing boat proceeds	6 Medical and health care paymen	
						Service Center
7799	N/A					
				\$	\$	File with Form 1096.
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lieu of	For Privacy Act
Mike					dividends or interest	and Paperwork
						Reduction Act
Street address (including apt. no.)				\$ 1521.10	\$	Notice, see the
				9 Payer made direct sales of \$5.000 or more of consume	10 Crop insurance proceeds	
200 Main Street				\$5,000 or more or consume products to a buyer		Instructions for Certain
City or town, state or province, could	ntry, and ZIP o	or foreign po	stal code	(recipient) for resale ▶ □	\$	- Information
BATON ROUGE, LA 70801				11	12	
						Returns.
Account number (see instructions)	I	FATCA filing requirement	2nd TIN not.	13 Excess golden parachute payments	14 Gross proceeds paid to a attorney	ın
				e ·	\$	
15a Section 409A deferrals	15b Section	409A incom	e	Ψ 16 State tax withheld	4 17 State/Payer's state no.	18 State income
			-	S		\$
\$	\$			<u>\$</u>		\$
<u>Ψ</u> -om <b>1099-MISC</b> Car	<u>Ψ</u> t. No. 14425J		141414	irs.gov/Form1099MISC	Department of the Treesum	/ - Internal Revenue Service

	☐ VOID ☐ COR	RECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>	I	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010		Income
		\$	Form <b>1099-MISC</b>		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
		\$	\$		Copy 1
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax Department
		\$	\$		
RECIPIENT'S name Mike		7 Nonemployee compensatio	8 Substitute payments in lie dividends or interes		
			dividends of lineres		
Street address (including apt. no.)		\$ 1521.10	\$		
200 Main Street		9 Payer made direct sales of		ceeds	
		\$5,000 or more of consume products to a buyer			
City or town, state or province, coun	try, and ZIP or foreign postal code		\$		
BATON ROUGE,LA 70801		11	12		
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an	
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no.	18 State income
	•	<del>  • </del>			\$
\$	\$	\$	1		\$

www.irs.gov/Form1099MISC

		RECTED (if checked)		
PAYER'S name, street address, city or tov or foreign postal code, and teleph		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	2040	Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>18</b>	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799 RECIPIENT'S name	N/A	\$ 7 Nonemployee compensation	\$	
Mike		7 None ripioy ee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) 200 Main Street	1	\$1521.10	\$	the IRS. If you are
200 Maiii Guest		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and	d ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
BATON ROUGE,LA 70801  Account number (see instructions) FATCA filling requirement		11	12	imposed on you if this income is taxable and the IRS
		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
		\ <del>\$</del>		<del>  \$</del> — — — –
\$	\$	\$		\$
Form 1099-MISC (keep	o for your records)	www.irs.gov/Form1099MISC	Department of the Treasury -	Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 paper 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 maybe 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 taxon 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

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 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 FormW-2 because the paper do not consider you an employee and did not withold income tax or social security and Medicare tax If you believe you are an employee and cannot get the paper to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form®1991 and attach it by our 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, cityor town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld	
new ronger room		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payme	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name Mike		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 1521.10	\$	
200 Main Street	thy and 7ID or familian 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 \$	
City or town, state or province, country, and ZIP or foreign postal code BATON ROUGE,LA 70801		11	12	
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to a attorney \$	an
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
_		\$		<del></del>
\$	\$	\$		\$

www.irs.gov/Form1099MISC

	V		CORRE	CIED		_	
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax with	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIE	NT'S TIN		5 Fishing boat proceeds	6 Medical and health care	payments	]
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F 6: 4:
Mike					dividends or interes	st	For Privacy Act
							and Paperwork
Street address (including apt. no.)				\$1521.10	\$		Reduction Act Notice, see the
200 Main Street				9 Payer made direct sales of	10 Crop insurance pro	reeds	2018 General
200 mani Guecci				\$5,000 or more of consumer		00000	Instructions for
City or town, state or province, coun	tn/ and 715	or foreign nos	tal code	products to a buyer (recipient) for resale	\$		Certain
BATON ROUGE.LA 70801	ily, and Zii	or roragin pos	otal code	11	12		Information
Extention (Cool, Extraor)					12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
(**************************************		requirement		payments	attomey		
		Ш		s	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u></u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

 The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 866-455-7438 or

does not provide a fill-in form option for Copy A.

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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

					■ V	9595		
	545-0115	OMB No. 1545-0115	1 Rents	PAYER'S name, street address, cityor town, state or province, country, ZIP or foreign postal code, and telephone no.				
Miscellaneous	10	20 <b>18</b>	\$			ig Apple Transport LLC.		
Income	10	20 1 <b>0</b>	2 Royalties	52 Vanderbilt Ave				
	9-MISC	Form <b>1099-MISC</b>	\$					
Copy /	ncome tax withheld	4 Federal income ta	3 Other income			ew York,NY 10017		
Fo		\$	\$					
Internal Revenue	d health care payments	6 Medical and health care	5 Fishing boat proceeds	TIN	RECIPIEN	AYER'S TIN		
Service Cente								
					N/A	799		
File with Form 1096		\$	\$					
For Privacy Ac		8 Substitute payments in I	7 Nonemployee compensation			ECIPIENT'S name		
and Paperwork	or interest	dividends or intere				OM NUTTERBOM		
Reduction Ac								
Notice, see the		\$	\$ 2500.00			reet address (including apt. no.)		
2018 Genera	urance proceeds	10 Crop insurance pro	9 Payer made direct sales of					
Instructions fo			\$5,000 or more of consumer products to a buyer			115 S. DECATUR BLVD. LAS		
Certaii Informatio		\$	(recipient) for resale ▶	foreign postal code	ntry, and ZIF	ty or town, state or province, cour		
Informatio		12	11	7 7	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	EGAS.NV 89109		
Returns		12	***			LGA3,NV 03103		
	oceeds paid to an	14 Gross proceeds pa attorney	13 Excess golden parachute payments	Account number (see instructions) FATCA filing requirement IN no				
		\$	\$					
18 State income	yer's state no.	17 State/Payer's stat	16 State tax withheld	09A income	15b Section	a Section 409A deferrals		
\$			<u>\$ </u>					
			Φ.	s   s				

	☐ VOID ☐ CORRE	ECTED			
PAYER'S name, street address, city or town, s or foreign postal code, and telephone	tate or province, country, ZIP e no.	1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.		\$	20 <b>18</b>		Miscellaneous
52 Vanderbilt Ave		2 Royalties	20 <b>10</b>		Income
		\$	Form 1099-MISC		
New York,NY 10017		3 Other income	4 Federal income tax with	neld	
		\$	\$		Copy 1
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care	payments	For State Tax
7799	N/A			Departm	
DECIDIO ITO		\$	\$		
RECIPIENT'S name TOM NUTTERBOM		7 Nonemployee compensation	8 Substitute payments in li- dividends or interes		
TOW NOTIERBOW			aividenas or interes	SI.	
Street address (including apt. no.)		\$ 2500.00	\$		
5115 S. DECATUR BLVD. LAS		9 Payer made direct sales of	10 Crop insurance prod	ceeds	
		\$5,000 or more of consumer products to a buyer			
City or town, state or province, coun	try, and ZIP or foreign postal code	(recipient) for resale ▶	\$		
VEGAS,NV 89109		11	12		
Account number (see instructions)	FATCA filing	13 Excess golden parachute	14 Gross proceeds pai	id to an	
	requirement	payments	attorney		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	e no.	18 State income
		<u> \$ </u>			<u> </u>
\$	\$	\$			\$

www.irs.gov/Form1099MISC

	LI CORR	RECTED (if checked)		
PAYER'S name, street address, city or town, state or foreign postal code, and telephone no		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2016	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Copy B
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7700		\$	¢	
7799 RECIPIENT'S name	N/A	7 Nonemployee compensation	Substitute payments in lieu of	
TOM NUTTERBOM		7 Notembroy de compensation	dividends or interest	This is important tax information and is being furnished to
Street address (including apt. no.) 5115 S. DECATUR BLVD, LAS		\$2500.00	\$	the IRS. If you are
OTTO S. DEGATOR DEVE. D.G		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	10 Crop insurance proceeds	required to file a return, a negligence penalty or other
City or town, state or province, country, and ZIP or f	oreign postal code	(recipient) for resale ▶	\$	sanction may be
VEGAS,NV 89109		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		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
TOU COOLOTTOON GOT GITGE	100 SCOULD TOOK III COILE	\$	The State of the S	\$
\$	\$	\$		\$
Form 1099-MISC (keep	for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	- Internal Revenue Service

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 filling requirement. If the FATCA filling 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 filling requirement. See the Instructions for Form 8938.

Amounts shown maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed employee, prizes, awards, taxable damages, Indian garning 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. 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 MV-2 because the paper do not consider you an employee and did not withold 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 this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form8919 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

earnings on current and prior year deterrats. 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 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-MSC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099MISC.

	CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC  4 Federal income tax withheld	
New Tork, NT Toot?		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	To be filed with recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name TOM NUTTERBOM		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS		\$ 2500.00 9 Payer made direct sales of \$5,000 or more of consumer	\$ 10 Crop insurance proceeds	
City or town, state or province, coun VEGAS,NV 89109	try, and ZIP or foreign postal code	products to a buyer (recipient) for resale ▶  11	\$ 12	_
Account number (see instructions)	FATCA filing requirement	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
_		\$		<del>  \$</del>
<b>S</b>	1\$	1.8		1.\$

www.irs.gov/Form1099MISC

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PAYER'S name, street address, city or town, st or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTSTIN		5 Fishing boat proceeds	6 Medical and health care	payments	
7700				\$	\$		
7799 RECIPIENT'S name	N/A			7 Nonemployee compensation	Φ 8 Substitute payments in lie	ou of	
TOM NUTTERBOM				/ Notemployee compensation	dividends or interes		For Privacy Act
					dividends of lines	,	and Paperwork
							Reduction Act
Street address (including apt. no.)				\$2500.00	\$		Notice, see the
5115 S. DECATUR BLVD. LAS				9 Payer made direct sales of		rop insurance proceeds 2018	
				\$5,000 or more of consumer products to a buyer			Instructions for
City or town, state or province, count	ry, and ZIF	or foreign pos	stal code	(recipient) for resale ▶	\$		Certain
VEGAS,NV 89109				11	12		Information
							Returns.
Account number (see instructions)			2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pa	id to an	
		requirement		payments	attorney		
				\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				\$			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

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**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

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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).

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

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Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

		CIED	CORRE		V	9595		
	OMB No. 1545-0115	1 Rents		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
Miscellaneous	2040	\$				Apple Transport LLC.		
Incom	20 <b>18</b>	2 Royalties		52 Vanderbilt Ave				
	Form <b>1099-MISC</b>	\$						
d Copy	4 Federal income tax withheld	3 Other income				York,NY 10017		
Fo	\$	\$						
	6 Medical and health care payments	5 Fishing boat proceeds		NTS TIN	RECIPIEN	ER'S TIN		
Service Cente								
					N/A	)		
File with Form 109	\$	\$						
For Privacy A	8 Substitute payments in lieu of	7 Nonemployee compensation				IPIENT'S name		
and Paperwork	dividends or interest				DOZA	MARO R MADRIGAL MEN		
Reduction Ac								
Notice, see th	\$	\$ 1087.50				et address (including apt. no.)		
2018 Genera	10 Crop insurance proceeds	9 Payer made direct sales of \$5,000 or more of consumer						
Certai		products to a buyer				0 CORGIAT DR		
Informatio	\$	(recipient) for resale ► 🔲	stal code	or foreign pos	untry, and ZIF	or town, state or province, cou		
Return	12	11				MAN,CA 95360		
Returns								
	14 Gross proceeds paid to an attorney	13 Excess golden parachute payments	2nd TIN not.	FATCA filing requirement		unt number (see instructions)		
	\$	\$	100					
18 State income	17 State/Payer's state no.	16 State tax withheld	<u> </u>	n 409A income	15b Section	ection 409A deferrals		
		\$						
<u> </u>								

□ VOID □ CORRECTED							
PAYER'S name, street address, city or town, st or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115				
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous			
52 Vanderbilt Ave		2 Royalties	2010	Income			
		\$	Form <b>1099-MISC</b>				
New York,NY 10017		3 Other income	4 Federal income taxwith	neld			
		\$	\$	Copy 1			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care	For State Tax Department			
		\$	\$				
RECIPIENT'S name GUSMARO R MADRIGAL MEND	OZA	7 Nonemploy ee compensation	8 Substitute payments in li- dividends or interes				
Street address (including apt. no.) 1500 CORGIAT DR		\$ 1087.50  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer		ceeds			
City or town, state or province, count	ry, and ZIP or foreign postal code	(recipient) for resale ▶ ☐	\$				
NEWMAN,CA 95360		11	12				
Account number (see instructions)	FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds pai attorney	d to an			
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state	no. 18 State income			
		\$		\$			
\$	\$	\$		\$			

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		RRECTED (if checked)		
PAYER'S name, street address, city or tow or foreign postal code, and telepho		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2016	Income
		\$	Form <b>1099-MISC</b>	
New York,NY 10017		3 Other income	4 Federal income tax withheld	Сору В
		\$	\$	For Recipient
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	
7799	N/A	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation		
GUSMARO R MADRIGAL ME		\$1087.50	dividends or interest	This is important tax information and is being furnished to the IRS. If you are
Street address (including apt. no.)  1500 CORGIAT DR		\$1087.50	\$	1
1000 CORCIAN DIX		9 Payer made direct sales of \$5,000 or more of consumer		required to file a return, a negligence penalty or other
City or town, state or province, country, and	ZIP or foreign postal code	products to a buyer (recipient) for resale ▶	\$	sanction may be
NEWMAN,CA 95360		11	12	imposed on you if this income is taxable and the IRS
Account number (see instructions) FATCA filing requirement		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
17.0 () (004.16.1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$	\$	· ·
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
φ.	<u></u>	<del>*</del>		<del>     </del>
<b>β</b>	\$	Φ		<b> </b> \$
Form 1099-MISC (keep	for your records)	www.irs.gov/Form1099MISC	Department of the Treasury	<ul> <li>Internal Revenue Service</li> </ul>

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

(keep for your records)

### 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 (TIN), adoption taxpayer identification number (EIN). However, the issuer 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 filling requirement. If the FATCA filling 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 filling requirement. See the Instructions for Form 8938.

Amounts shown maybe 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 taxon 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

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 box 7 instructions. For royalties on timber, coal, and iron one, 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 decessed 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. 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 MV-2 because the paper do not consider you an employee and did not withold 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 this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NF). You must also complete Form8919 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 this amount on the "Other income" line of Form 1040 (or Form 1040NR).

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.

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 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.

	_ CORRE	ECTED (if checked)		
PAYER'S name, street address, city or town, s or foreign postal code, and telephone		1 Rents	OMB No. 1545-0115	
Big Apple Transport LLC.		\$	20 <b>18</b>	Miscellaneous
52 Vanderbilt Ave		2 Royalties	2010	Income
New York,NY 10017		\$ 3 Other income	Form 1099-MISC 4 Federal income tax withheld	
		\$	\$	Copy 2
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds	6 Medical and health care payments	recipient's state income tax return,
		\$	\$	when required.
RECIPIENT'S name GUSMARO R MADRIGAL MEND	OZA	7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	
Street address (including apt. no.) 1500 CORGIAT DR		\$ 1087.50 9 Payer made direct sales of	\$ 10 Crop insurance proceeds	
	tny and 7ID or foreign postal code	\$5,000 or more of consumer products to a buyer (recipient) for resale		
City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>		11	12	_
Account number (see instructions)	FATCA filing requirement	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
		<b>\$</b>		\$
\$	\$	I \$		<b> </b> \$

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	V		CORRE	CIED		_	
PAYER'S name, street address, cityor town, sta or foreign postal code, and telephone		e, country, ZIP		1 Rents	OMB No. 1545-0115		
Big Apple Transport LLC.				\$	2040		Miscellaneous
52 Vanderbilt Ave				2 Royalties	20 <b>18</b>		Income
				\$	Form 1099-MISC		
New York,NY 10017				3 Other income	4 Federal income tax withh	neld	Copy C
				\$	\$		For Payer
PAYER'S TIN	RECIPIEN	NTS TIN		5 Fishing boat proceeds	6 Medical and health care	payments	1
					_		
7799	N/A			\$	\$		
RECIPIENT'S name				7 Nonemployee compensation	8 Substitute payments in lie		F D A-4
GUSMARO R MADRIGAL MENDO	JZA				dividends or interes	st	For Privacy Act
							and Paperwork Reduction Act
Street address (including apt. no.)				\$1087.50	\$		Notice, see the
1500 CORGIAT DR				9 Payer made direct sales of	10 Crop insurance pro	reeds	2018 General
1000 CONCIPAT DIX				\$5,000 or more of consumer		00000	Instructions for
City or town, state or province, countr	n and ZIE	or foreign poo	etal aada	products to a buyer (recipient) for resale ▶	\$		Certain
NEWMAN.CA 95360	ıy, anu zır	or roleign pos	otal code	11	ψ 12		Information
NEVIIIAI, OA 33300				"	12		Returns.
Account number (see instructions)		FATCA filing	2nd TIN not.	13 Excess golden parachute	14 Gross proceeds pai	id to an	-
		requirement		payments	attorney		
				\$	\$		
15a Section 409A deferrals	15b Section	n 409A income	)	16 State tax withheld	17 State/Payer's state	e no.	18 State income
				<u> </u>			\$
\$	\$			\$			\$

www.irs.gov/Form1099MISC

# **Instructions for Payer**

To complete Form 1099-MISC, use:

•The 2018 General Instructions for Certain Information Returns, and

The 2018 Instructions for Form 1099-MISC.
 To complete corrected Forms 1099-MISC, see the 2018 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, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, 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 for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 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).